REPORT

OF

THE FINANCE COMMISSIONER

WITH

THE GOVERNMENT OF INDIA, 1887.

CALCUTTA:
PRINTED BY THE SUPERINTENDENT OF GOVERNMENT PRINTING, INDIA.
1887.

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REPORT

OF

THE FINANCE COMMISSIONER

WITH

THE GOVERNMENT OF INDIA, 1887.

CHAPTER I.

INTRODUCTORY.

Appointment of Finance Commissioner with Government of India.

THE Finance Committee having been dissolved by the orders of Government on the 20th December 1886, His Excellency in Council was pleased then to appoint Colonel Filgate, Mr. Bliss and myself to carry on enquiry into such subjects as the Finance Committee had left incomplete. The Resolution containing these orders ran as follow:—

"No. 4821, dated Calcutta, the 24th December 1886.

"RESOLUTION—By the Government of India, Department of Finance and Commerce.

"ACCOUNTS AND FINANCE.

"RESOLUTION.—The President of the Finance Committee having reported to the Government of India that, in accordance with the instructions conveyed in Financial Department No. 3397, dated 29th September, and No. 4745, dated 17th December, the Committee have made arrangements for the submission of their final report and have dissolved, it becomes necessary to arrange for the completion of enquiries in certain branches of the administration which have been instituted by the Committee, but for the prosecution and completion of which it is not necessary that so numerous a body as the Finance Committee should be retained.

"2. The Government of India will dispose of the recommendations of the Committee in regard to the Provincial Contracts and such other subjects as can be disposed of on the reports already submitted. But the Government is not in a position to carry out effectively, without further aid, certain other of the enquiries which are at present in various stages of advancement, and which from their importance need the whole time and attention of the officers engaged in them. His Excellency in Council has, therefore, decided to avail himself for a further term of the services of Mr. C. A. Elliott, Chief Commissioner of Assam and late President of the Finance Committee; to appoint him, while engaged on these further enquiries, Finance Commissioner with the Government of India; and to appoint Colonel Filgate and Mr. Bliss to be on special duty with the Finance Commissioner with the Government of India for the purpose of assisting him in completing the enquiries confided to him. Mr. Elliott will act under the instructions of the Government of India in the Financial Department as to the subjects to which his attention is to be directed, and will arrange, in communication with that Department, the order in which they shall be taken up, the mode in which the enquiries are to be pursued, and all other matters connected with the work entrusted to him. It will be understood that in all such enquiries Mr. Elliott and his colleagues are acting on behalf and with the authority of the Government of India in the Financial Department. It is the intention of His Excellency in Council that their labours should be directed to the completion of enquiries which have been instituted by the Committee and are actually in

progress, and it will not, save in exceptional cases (which will be subject to the limits within which, in paragraph 3 of the Resolution No. 649, dated 10th February 1886, the Finance Committee were instructed to confine themselves), be necessary for them to enter upon the examination of branches of the administration other than those to which the Committee have directed their attention.

"Mr. S. Jacob will be deputed to act as Secretary to the Finance Commissioner with the Government of India; and replies to any letters issued by the Secretary, Finance Committee, which have not been answered up to date, should be addressed to him in that capacity."

Method pursued in enquiries.

2. In pursuance of these orders we have been engaged in completing the work of the Finance Committee till the 12th March 1887, and now submit our Report, which is drawn up in the same form as that of the Committee, and may be read as the third volume in continuation of the two volumes of their Report. Like them it consists of Notes drawn up by us on each Department into the working of which we made enquiries, and these Notes have been separately submitted from time to time, as they were finished, to the Financial Department.

Finance Committee's enquiries pursued and completed.

3. All the subjects treated of were in the first instance taken up by the Finance Committee. Preliminary suggestions were sent out, or information called for by them, but at the date of the dissolution of the Committee either complete answers had not been received or there had not been time for the Committee to discuss the information furnished. Our task has been to push the enquiry to its completion, to obtain further information wherever it was necessary, and finally to draw up our conclusions and submit them to the Government of India.

Mode of arrangement of chapters.

4. We proceed, as in the Introductory Chapters to Volumes I and II of the Finance Committee's Report, to give a brief summary of the more important recommendations which will be found in this volume. The Report consists, besides this Introductory Chapter, of four chapters,—Chapter II in 16 sections (A to P) deals with Military Expenditure; Chapter III in 6 sections (A to F) contains Notes on High Courts and Law Officers; Chapter IV in 10 sections (A to J) treats of expenditure in the Political Department or in Provinces under the administration of Political Officers; and Chapter IV in 11 sections (A to K) consists of Notes on miscellaneous subjects.

Report of Military Sub-Committee on commands and staff.

5. CHAPTER II, *Section A.*—In forwarding to Government the Report of the Special Military Committee under Major-General Chapman, C.B., which was appointed at Simla to assist the Finance Committee in matters relating to the union of the Military Department with the Army Head-quarters establishment at Simla, and to the Army Head-quarters Staff, the Army Commands and the Army Staff, we expressed our inability to offer any useful advice regarding such technical questions as these; but expressed a hope that we should be able to submit some suggestions on the Decentralisation of Military Finance. This subject is again referred to later on—*vide* paragraph 50.

Military Account Department.

6. CHAPTER II, *Section B.*—We have reviewed the whole working of the Military Account Department, and suggested considerable changes. We think Circle Paymasters can be abolished (except one at Bombay), and the salaries of staff and non-regimental officers paid from Civil treasuries. We find that the Medical Examiners have very little to do that requires special technical knowledge, and propose that only one should be retained for all India. We object to the change recently introduced by the establishment of Central Commissariat Account

Offices, and desire to enforce the responsibility of the Executive Commissariat Range Officer in respect of the accounts of his expenditure, assisting him (as in the Public Works Department) by a staff of trained accountants. On the other hand, we think the Bengal Controller's Office is too much for one man, and recommend the creation of another such office in the Punjab. Lastly, we propose that the Department should be partly, if not wholly, officered by Civilians, and that it should be regraded on a scale corresponding to that which exists in the Accounts Branch of the Public Works Department.

Payment of Military Pensioners.

7. CHAPTER II, *Section C.*—We recommend that the payment of Military pensions should be made in future by Civil Officers at the Treasuries and Tahsils, so that the retired sepoy may receive his pension monthly or quarterly instead of at longer intervals, and close to his home instead of having to go a long journey to draw it. If this view is accepted, the whole staff of Military Pension Paymasters would be swept away.

Special privileges of Native Military Pensioners, &c., Madras Army.

8. CHAPTER II, *Section D.*—We have also commented on the special privileges allowed to Madras Military pensioners, under which they can draw compensation for dearness of food at any station they may choose to select, and we have recommended their abolition.

Commissariat Departments, Bengal, Madras and Bombay.

9. CHAPTER II, *Sections E to G.*—The Finance Committee examined in detail the expenditure in the Commissariat Departments of the three Presidencies, and issued preliminary Notes, asking for further information and suggesting possible economies. The Notes which we have submitted embody the information contained in the replies to the preliminary Notes, and make a few suggestions as to economy. We have also noticed the want of uniformity in the estimates and accounts of the Departments in the three Presidencies, which interposes a serious hindrance to any comparison of the expenditure of one Presidency with that of another. This has, however, been already to some extent remedied by orders recently issued by the Government of India.

Remount Department.

10. CHAPTER II, *Section H.*—In the Remount Department we have suggested the reduction of some of the staff salaries, the utilisation of the Remount Agent when horses are not being purchased in Calcutta, the extension of the system of buying and rearing young country-bred stock, the amalgamation of the Remount and Horse Breeding establishments, and one or two other minor reforms.

Clothing Department.

11. CHAPTER II, *Section I.*—In the Clothing Department, besides some minor suggestions as to office establishments and certain fees, our main recommendation is that the Bombay Clothing Agency be transferred to Madras, where the work can be done as efficiently and much more cheaply.

Barrack Department.

12. CHAPTER II, *Section J.*—Our suggestions as regards the Barrack Department touch on a large number of petty details, and our main recommendation is that the contract system be applied to a great deal of the local expenditure, which a central authority cannot well control. We also suggested that the duty of supplying barrack furniture should, in Bengal and Bombay, be transferred from the Military Works or Public Works Department to the Commissariat Department.

Judge Advocate General's Department.

13. CHAPTER II, *Section K.*—We have recommended the abolition of the Deputy Judge Advocates and the retention of three Judge Advocates General, with an Assistant for the Judge Advocate General of the Bengal Army.

Military Medical Department.

14. CHAPTER II, *Section L.*—Our Note on the Military Medical Department contains some remarks on the want of uniformity and system in account-keeping, which renders it difficult at present to ascertain and compare hospital expenditure. We also propose the abolition of four posts now occupied by four medical officers, the abolition of the class of purveyors in small hospitals, and some change in the manner in which medicines are procured from the Medical Store Depôts; and we suggest a further consideration of the possibility of establishing Station Hospitals for Native regiments, as has been done for British troops.

Ordnance Department.

15. CHAPTER II, *Section M.*—Our proposals in the Ordnance Department are that the class of Park Sergeants should be done away with at stations or forts where a battery is located; that the Camp Equipage Depôt, Madras, should be replaced by jail labour; that the contract system should be applied to the supply of line-gear; and that the system of account keeping at factories should be improved and simplified. With some hesitation we decided that we could not recommend the abolition of the Gunpowder Factory at Madras.

Army Schools.

16. CHAPTER II, *Section N.*—We have proposed a reduction in the number, rank and staff salary of the Superintendents of Army schools, and of the Sub-Inspectors; a reform in the manner in which School books and other requirements are supplied to these schools and are brought on to the accounts, the creation of station schools for British regiments, which have already been introduced for the Artillery; the abolition of normal schools, and an examination into the possibility of abandoning some of the Lawrence Asylums, and of substituting grants-in-aid to promote educational institutions instead of the direct management of the Asylums by Government.

Indian Troop Transport Service.

17. CHAPTER II, *Section O.*—We have given a history of the Indian Troop Transport Service and of its cost, and have shown that if the five troopships are done away with and a suitable contract made with private Companies, there is a prospect of effecting an economy which will be somewhere between £92,000 and £136,000. Supposing the troopships to be retained, we have suggested that they should be more under the control of the authorities in India and more utilised for local requirements.

Marine Department.

18. CHAPTER II, *Section P.*—Our recommendations for economical reform in the Marine Department are large and have been made with the assistance and consent of the Director of Indian Marine. We propose a large reduction in the expenditure on account-keeping and the transfer of the Examiner to Bombay; some saving in the Marine Survey; the abolition of some small coal depôts; the reduction of some posts in the two Dockyards and in the Police guard employed at Kidderpore; the abolition and sale of some River Steamers and the three Harbour Hulks; the reduction of some of the vessels employed in the Persian Gulf and in the Bay of Bengal; and the abolition of the special allowance granted to the Admiral.

Introductory.

Allahabad High Court and Lahore Chief Court.

19. CHAPTER III, *Sections A, B and C.*—In our Notes on the Allahabad High Court and Lahore Chief Court we have given an account of the work done, its distribution and cost, and have formed the opinion that, speaking generally, these Courts are economically worked, and that little reduction of expenditure can be looked for. In Section C we have drawn up an abstract of the information contained in these Notes and in the Finance Committee's Notes on the Calcutta, Madras and Bombay High Courts (Chapter V, Vol. II. of the Finance Committee's Report) showing the number of days that the Judges of each Court sit, and the amount of work done by them.

Statistics of work of High Courts.

Law Officers of Government.

20. CHAPTER III, *Section D.*—We think the salary of the Advocate General should be reduced at all the three Presidency Towns, and that the post of Standing Counsel at Calcutta should be abolished, his duties being shared, as elsewhere, between the Advocate General and the Solicitor to Government.

Administrator-General.

21. CHAPTER III, *Section E.*—With regard to the Administrator-General our views are that the post should be treated more directly as a Government office, that it should be tenable for a term of years, and that it should be amalgamated with those of Official Trustee, Official Receiver and Official Assignee, thus forming one Central Bureau for the management of estates which, from different causes, are in the hands of the officers of Government.

Law Reports.

22. CHAPTER III, *Section F.*—As regards the Indian Law Reports we have suggested a reduction of the salaries of the Law Reporters at Calcutta to the scale in force at Bombay, the abolition of the system of sale through agents who receive a high commission; and an increase in the price at which the Law Reports are sold to the public.

Hyderabad.

23. CHAPTER IV, *Section A.*—As regards the expenditure at Hyderabad (Dekkhan), we have recommended the withdrawal of the allowance for the maintenance of the garden and grounds, and a reconsideration of the large fixed grants made to certain orphanages; and we have also suggested one or two other petty economies.

Mysore and Coorg.

24. CHAPTER IV, *Sections B and C.*—We have recommended the reduction of the Mysore Residency from the 1st to the 2nd class with some diminution in the Resident's sumptuary allowance and in the establishments attached to his office. We have also examined the cost of the staff of the Coorg district, and made several proposals for economy; but our principal suggestion is that Coorg should be amalgamated with the South Canara District of Madras (of which it would form a sub-division): and we have no doubt that the administration, if thus provincialised, can be carried on at a much lower scale of expenditure.

Ajmere.

25. CHAPTER IV, *Section D.*—We have made a few suggestions for economy in petty details in respect of Ajmere; but we have not found ourselves able to support the suggestion made by our late colleague, the Hon'ble Mr. M. G. Ranade, that the Province of Ajmere should be added to the North-Western Provinces as an additional district.

Introductory.

Rajputana Agency.

26. CHAPTER IV, *Section E.*—In the Rajputana Agency we have made some small suggestions as to the reduction of some allowances, some clerks, and a Superintendent of Police, and the transfer of the pay of the Principal of the Mayo College to the Native States. But our principal recommendation is that there should be only one Superintending Engineer and one Examiner of Public Works Accounts for Rajputana and Central India, instead of two as at present.

Central India Agency, Indore.

27. CHAPTER IV, *Section F.*—As regards the expenditure of the Central India Agency at Indore, we have suggested the reduction of the Agent's staff by one Assistant Political Agent and one Native Assistant, and the transfer of the pay of the Principal of the Residency (Rajkumar) College and of the cost of the Nagode Railway Police to the Native States. We have also proposed the withdrawal of certain petty allowances, and the reduction of certain clerical establishments. Our principal proposal affecting this Agency is that which we have made in Section E regarding the control of and accounting for Public Works expenditure and regarding the transfer of certain Public Works charges to Native States.

Bhopal, Nepal, and Turkish Arabia.

28. CHAPTER IV, *Sections G, H and I.*—We have examined the expenditure of the Bhopal and Nepal Agencies and of the Turkish Arabia Residency, but have been able to make very few suggestions for economy, and those we have made are of a petty nature.

Baluchistan.

29. CHAPTER IV, *Section J.*—Our examination of the expenditure of the Baluchistan Agency has also been productive of only petty suggestions for economy; but we think that there is some danger of extravagance in this Agency, through too great facility in sanctioning expenditure on the plea that the country is unsettled and its circumstances abnormal; and we have, therefore, recommended that a careful examination and revision of the Baluchistan subordinate establishment be undertaken, as soon as affairs become more settled in that region.

Agricultural Department.

30. CHAPTER V, *Section A.*—This Section comprises a long Note on the Agricultural Department, which is in two parts. The first part contains a conspectus of the expenditure debitable to this Department in the eight Provinces, with an account of its origin and objects and of the reductions suggested by the Finance Committee. This was called for by the Government of India in answer to a despatch of the Secretary of State, objecting to the largeness and growth of such expenditure. The second part contains an exposition of the system adopted in the different Provinces for obviating the cost of a complete future re-survey and re-settlement, by the maintenance of an establishment for correcting the maps and village papers year by year; and shows how far the new establishment effects an economy, when compared with the expenditure it is meant to obviate.

Press Commissioner's Office.

31. CHAPTER V, *Section B.*—We recommend a further slight decrease in the cost of the Press Commissioner's office, which has already been much cut down since 1881-82.

Presidency Police.

32. CHAPTER V, *Section C.*—We have brought together in this Note the entire strength and cost of the Police force of the three Presidency Towns, and have recommended that

a special officer should be employed to look more closely into the details and to make recommendations as to any possible economies.

Ecclesiastical.

33. CHAPTER V, *Section D.*—In this Note we have taken up a point which had escaped notice when the Finance Committee were drawing up their Note on Ecclesiastical Expenditure, *viz.*, the fees received by Diocesan Registrars; and we have proposed to recast the salaries and establishments of these officers, and to allow them to retain only a share of the fees (25 per cent.) received for copies, licenses, &c.

Medical Allowances.

34. CHAPTER V, *Section E.*—We have gone through the list of allowances granted to Civil Medical Officers in various capacities, and have made several suggestions for their reduction.

Indian Museum.

35. CHAPTER V, *Section F.*—We did not see our way to suggest any reduction in the charge for the Indian Museum. The total grant for this expenditure did not appear to us an excessive amount for the Government of India to lay out on the promotion of science as represented by this Institution.

Language Examinations.

36. CHAPTER V, *Section G.*—We have suggested the abolition of the special appointment of Secretary to the Board of Examiners and Assistant Secretary in the Legislative Department, the Calcutta Board of Examiners being reconstituted with a half-time Secretary remunerated by a special allowance, the translation work in the Legislative Department being arranged for through the Local Government, and the Library of the Board being made over to the Asiatic Society. We have also recommended the abolition of the Military Examiner for the higher standard in the Madras Presidency.

Provincialisation of Productive and Protective Irrigation Works in the Bombay Presidency.

37. CHAPTER V, *Section H.*—We have suggested that it might be advantageous to provincialise the Productive and Protective Irrigation Works in the Bombay Presidency, and have submitted the data on which the arrangement might, if approved, be based.

Naini Tal Hill Allowance Code.

38. CHAPTER V, *Section I.*—We have examined the Naini Tal Hill Allowance Rules in the same manner and on the same lines as the Allowance Rules for the other hill stations were examined by the Finance Committee (Chapter XII, Vol. II of their Report), and have made detailed proposals for their reduction.

Compensation for dearness of grain.

39. CHAPTER V, *Section J.*—This Note sets out the rules and circumstances under which compensation for dearness of grain is now given in Civil Departments, and makes some suggestions as to the revision of these rules.

Telegraph Department.

40. CHAPTER V, *Section K.*—This is a Note which we drew up by the instructions of the Government of India, stating our opinion as to the best method of reorganising the Telegraph Department, in view of the present block in promotion.

Estimated Saving.

41. We calculate that our recommendations, if approved by the Government of India, will, so far as they can be expressed in figures, lead to a saving of about twenty-two and a half lakhs of rupees and one hundred thousand pounds sterling. In a good many cases, however, it is impossible to estimate the value of the changes we suggest in figures, and we can only say that they will lead to a considerable

reduction of expenditure. The following list shows the amount of the savings arising from the proposals in each Note, so far as they can be estimated :—

		R
	CHAPTER I.—MILITARY.	
Section B	Military Accounts	4,00,000
„ C	Payment of Military Pensioners (para. 54)	2,00,000
„ D	Madras Pensioners—Compensation for dearness of food (para. 3) about	2,00,000
„ E, „ F, „ G	Commissariat Department, small savings	Not estimated.
„ H	Remount Department (para. 7)—	
	Staff salaries	5,000
	Amalgamation with Horse Breeding Establishment (para. 29)	Not estimated.
„ I	Army Clothing Department (para. 46)	55,000
„ J	Barrack Department	Not estimated.
„ K	Judge Advocate General's Department (para. 24)—	
	Salaries of officers	1,50,000
	Establishment, &c.	13,000
„ L	Military Medical	25,000
„ M	Ordnance Department	Not estimated.
„ N	Army Schools (para. 47)	37,500
„ O	Sea Transport of Troops, about	£100,000
„ P	Marine Department (para. 45)	5,25,000
	CHAPTER II.—LAW AND JUSTICE.	
Section A	Allahabad High Court. Slight saving in copyists and translators	Not estimated
„ D	Law officers of Government (para. 45)	31,500
„ E	Administrator General. Formation of amalgamated office	Not estimated.
„ F	Law Reports (para. 14)	16,500
	CHAPTER III.—POLITICAL.	
Section A	Hyderabad (para. 26)	11,000
„ B	Mysore (para. 14)	25,000
„ C	Coorg—	
	(para. 60)	43,700
	(para. 62, amalgamation with Madras) say	25,000
„ D	Ajmere	Not estimated.
„ E	Rajputana Agency—	
	Miscellaneous (paras. 5, 7, 12, 13)	26,000
	Amalgamation of Central India and Rajputana Public Works Circles (paras. 32—39 and 46)	23,000
	Transfer to Native States of certain P. W. charges in Rajputana and Central India Agencies (paras. 40—45)	3,00,000
„ F	Central India Agency, Indore (para. 49)	35,000
„ G	Bhopal (para. 15)	Not estimated.
„ I	Turkish Arabia	Not estimated.
„ J	Baluchistan (para. 52)	750
	CHAPTER IV.—MISCELLANEOUS.	
Section B	Press Commissioner (para. 12)	6,200
„ D	Allowances of Diocesan Registrars	9,500
„ E	Allowances of Civil Medical Officers (paras. 10, 15, 18)	23,000
	(paras. 9, 11, 16.)	Not estimated.
	Carried over R	21,86,650 and £100,000

CHAPTER IV.—MISCELLANEOUS—*continued.*

	R
Brought over	R21,86,650 and £100,000
Section G. Examinations in Oriental Languages—	
Examination in Oriental Languages (para. 34)	42,000
Translation work for Legislative Department (paras. 17 and 36)	3,750
„ I. Naini Tal Hill Allowances (para. 22)	23,500
„ J. Compensation for dearness of grain	Not estimated.
TOTAL	R22,55,900 and £100,000

Unfinished work.

42. It remains to give a brief account of the work which we have been unable to complete in the time during which we have held our present office, and which we do not think of sufficient importance to justify us in recommending the continuance of our appointment, but which we believe junior and cheaper officers will be well able to carry on to completion under the orders of the Government of India.

Civil and Military Travelling Allowances and Local Allowances.

43. The Finance Committee's Note on the revision of the Civil Travelling Allowance Code will be found in Chapter XII, Volume II of their Report. It lays down some general principles, but in many instances the application of those principles to individual cases entails a great deal of local knowledge and consultation; the correspondence on the subject is not yet complete, as the Bombay Government, which is more interested in the proposed new rules than the Government of any other Province, has not yet replied to our enquiries. We recommend that when the information is complete the Revision of the Code should be entrusted to an experienced officer of the Finance Department, who should be guided by the spirit of the Finance Committee's recommendations. The Military Travelling Allowance Rules should be taken up at the same time; they have not yet been dealt with by us. Lists of Local Allowances were drawn up and sent us from the Finance Department, and we issued enquiries regarding those which seemed to us doubtful; when the replies are complete it will be easy for the same officer to compile and submit them for orders on the basis of the views regarding several cases expressed by the Committee which will be found in the files.

Financial Department.

44. We have made some enquiries and drawn up some preparatory notes on the subject of the officering of the Financial Department, but have not been able to complete our enquiries or to frame any satisfactory conclusions. Our general impression is that the number of Enrolled Officers is somewhat larger, and the scale of salaries considerably higher, than they need be, and that the mode of recruitment is not satisfactory. But the question is one which, we believe, may safely be left to the Finance Department to deal with.

Incremental salaries.

45. The Finance Committee expressed their views on the inadvisability of fixing salaries on the Incremental system, except where the officer so paid is the head of a Branch or Department, and it is desirable to retain his experience in that office without causing him to suffer by loss of promotion. This Note was circulated, and the replies of several Governments, but not of all, have been received. The file will be made over for disposal in the Finance Department.

Secretariat establishments.

46. A quantity of statistical information has been collected and tabulated regarding the strength and cost of the different Secretariats, but we are still waiting for similar figures regarding the Boards and Commissioners' offices. Our tables as far as completed shew the proportion which exists between the number of letters disposed of and the number and cost of the clerks who dispose of them; but this information will require to be followed up by local enquiries, and without proposing to cut everything down to one absolute level, we intended to suggest that the work should be made over to some capable junior officer experienced in Secretariat work. We believe that much may be done to secure greater uniformity both in the salaries of clerks and in the work done by them.

Forest Department.

47. Our Note on the Forest Department has remained unwritten partly for want of time and partly because we had not much to say. We intended to propose that the expense of the Forest School at Dehra should be much cut down, and the course confined mainly to theoretic instruction, leaving the students (who are already for the most part in Government service) to obtain their practical training in their own provinces, under their own Conservators. We also were of opinion that no case had been made out for the retention of the Personal Assistant to the Inspector General of Forests, and that even if he were retained, there was no justification for the allowance granted him to compensate him for passing the hot weather at Simla. The file with our Notes will be transferred to the Finance Department.

Survey Department.

48. The Survey Department is a large and complicated one, and we did not feel that we had the time for making a detailed enquiry into its working. I satisfied myself that Sir E. Buck had done a great deal to reduce its expenditure, and that the lines on which the Revenue and Agricultural Department had been moving were precisely the lines which I should have recommended them to follow. Having come to this opinion, after a careful study of the documents shewn to me, I did not think it would be a fruitful employment of time for myself or my colleagues to carry our enquiries further into details.

Nowgong, Gwalior, Port Blair.

49. Several political notes have been drawn up, and in several cases full replies to our enquiries have not yet been received. These files have therefore been unavoidably left unfinished; but when the answers come in, the Secretary, Mr. Jacob, will be able to submit them to Government with notes drawn up on the same system as those which form a part of this volume.

Decentralisation of Military Finance.

50. The great subject of the decentralisation of Military Finance was taken up by the Finance Committee at Simla, and letters have been received, most of which show an agreement with the principle advocated, but contain little or no detailed information as to how the principle is to be applied. We feel that the question is too large to be properly dealt with by a body constituted as we are, but at the same time we are strongly impressed with the conviction that some step in that direction ought to be taken, and that it must be possible to induce high Military Officers to co-operate with the Supreme Government in the object of combining efficiency with economy, if the principle of partial financial independence and of enlightened self-interest, which has done so much to reform the expenditure of Provincial Governments, can be brought into play. In our Notes on the Barrack,

Ordnance, Medical, and Commissariat Departments, we have put forward instances in which this principle can, in our opinion, be applied; and we submit the file of the correspondence we have received to the Government of India in the hope that the subject may be favourably looked on in the highest quarters, and further progress made in the direction we have indicated.

The Mints.

51. We inspected the Calcutta Mint and have given a good deal of time and thought to this Department, and we drew up a preliminary Note containing our *primâ facie* suggestions as to economy, but the illness of the Mint Master at Bombay has prevented our receiving the expected information from that quarter. The work of the two Mints being very similar, we expected to find more uniformity in the strength and distribution of the establishments, and our Note was chiefly devoted to bringing out and enquiring into discrepancies of this sort. But we were also struck with the irregularity of active working in the Mints: for a large number of days they are not engaged in coining at all, and on an average of several years we found that they were only fully occupied for about one day in three. One object of our enquiries was to see whether it was not possible by better arrangement to secure a more regular system of working and a more economical distribution of the establishment.

Beer duty.

52. One suggestion we had intended to make, not with a view to reducing Expenditure but of increasing Revenue, and that was the suggestion that a duty should be imposed on country-made beer in Northern India, as is now done in Madras. The question, however, was pushed aside by more important matters, and has not yet been worked out, and we have only been able to hand in the unfinished file.

Obligations to Secretary and to Mr. Dobbie.

53. In conclusion, we desire to express our obligations to the Secretary to the Finance Commissioner, Mr. S. Jacob, and to Mr. W. H. Dobbie of the Financial Department, whose services were also placed at our disposal, for their valuable services, which we trust will be duly acknowledged by the Government of India.

C. A. ELLIOTT.

The 12th March 1887.

CHAPTER II.

MILITARY.

SECTION A.—NOTE ON THE REPORT OF THE SPECIAL MILITARY COMMITTEE ON COMMANDS AND STAFF IN INDIA.

Report of Special Military Committee how received and dealt with:

The Report of the Military Committee, which was appointed at the request of the Finance Committee to assist them with advice as to the manner in which they should follow out the unaccomplished recommendations of the Army Commission of 1879, reached the Finance Committee on the 19th November. It was circulated to Members of that Committee, but under the pressure of other business it was not found possible for them to discuss and settle the manner in which the Report should be dealt with before the date arrived on which the Committee dissolved. We have now taken it up in accordance with the instructions received from the Government of India directing us to complete the enquiries left unfinished by the Finance Committee.

its arrangement.

2. The Military Committee's Report is arranged under five heads, and deals with (1) the Military Department, (2) the Army Head-Quarters Staff, (3) the Army Commands, (4) the Staff of the Army, (5) the Decentralisation of Military business.

Heads of certain Departments to be practically Deputy Secretaries.

3. *Military Department.*—The Committee's recommendation is that the Heads of the Auxiliary Departments, subject to the Military Department, should submit questions direct to the Secretary to the Government of India, and should be practically, though not in name, Deputy Secretaries to Government. So far as this change would merely tend to increased efficiency and despatch of business, we do not feel that it is within our functions to comment upon it, beyond saying that any such proposal to minimise correspondence and delay, if it does not detract from the independence and responsibility of the Heads of Departments concerned, must have our approval: but the Military Committee do not push their suggestion to the extent of proposing a reduction in the number of the Assistant Secretaries or of Establishment. If any such reduction is found possible in consequence of the decrease in correspondence which is aimed at, and which should ensue from this change, a considerable economy may be expected.

Saving by making Simla the Head-Quarters of the Military Department, Camp Office only going to Calcutta.

4. The financial saving anticipated by the Committee under this head arises from their proposal (in paragraph 9), that the main office of the Military Department should remain at Simla, and only a camp office should be taken to Calcutta in the cold weather; the saving from this decrease in the numbers of clerks taken on tour is estimated at R45,500 in Appendix A, and is wrongly printed in paragraphs 9 and 64 as R40,500. The Finance Committee have dealt with this subject in their Note on Simla Allowances (Section A of Chapter XIII of their Report), in which the following figures are given, with

Military.

Section A.—Note on the Report of the special Military Committee on Commands and Staff in India.

the exception of those for the Surgeon-General, which are added to complete the comparison: –

DEPARTMENT.	Present cost of move to and from Simla.	REDUCED COST AT RATES PROPOSED BY THE COMMITTEE			
		if the whole office is moved as at present.		if the Head-Quarters are at Simla and only a tour office is moved.	
		At first.	Eventually.	At first.	Eventually.
	R	R	R	R	R
Military Department	81,588	33,963	23,840	39,251	16,750
Accountant General, Military Department	32,001	15,508	11,120		
Director General of Ordnance	19,159	9,000	6,255	5,800	1,700
Commissary General-in-Chief	14,834	9,000	6,405	6,700	2,980
Commissary General, Transport	4,956				
Surgeon-General, Her Majesty's Forces	4,128	3,003	3,003	2,137	2,137
TOTAL	1,56,666	70,474	50,623	53,888	23,567

This calculation covers the same ground as that of the Military Committee, and the result of the rates which the Finance Committee recommend for travelling and for Simla allowances, brings out a much larger saving than the Military Committee propose to effect.

Proposed Amalgamation of Adjutant-General's and Quartermaster General's branches under Chief of Staff.

5. *Army Head-Quarters Staff.*—The Military Committee support the recommendation of the Army Commission, in favor of the amalgamation of the Adjutant-General and Quarter-Master General's Branches under one Chief of the Staff; the proposed combined strength consists of 23 officers instead of 25 as at present, a saving of R36,648 per annum being effected thereby. The reduction is accomplished thus:—

	Present.	Proposed.	
Adjutant-General, Deputy and Assistants	5	5	
Quarter-Master General, Deputy and Assistants	3	3	
Intelligence Branch	5	5	
Royal Artillery	4	3	
Musketry	1	1	
Army Schools	3	2	This reduction has
Inspector of Gymnasia	1	0	already been
Judge Advocate General and Deputy	2	2	carried out.
Principal Veterinary Surgeon	1	1	
Inspector of Army Signalling	0	1	
	25	23	

Question only indirectly financial.

A change of this kind in the constitution of the staff of the Army can only be justified or attacked on administrative and technical arguments dealing with its effect on the efficiency of the Army, its suitability as compared with the reformed system of Continental Armies, and the probability of its being sanctioned in England: its financial effect is a very small and accidental side-issue, and though such a proposal might be opposed if it led to increased expenditure, it cannot be effectually advocated merely on the ground that it leads to a saving of R37,000. For these reasons we think it better to offer no opinion on the subject.

Pay of Assistant Superintendent of Army Schools mis-stated in Report.

6. We observe that in Schedule C, which gives the proposed strength of the Army Head-Quarters Staff, the pay of the Assistant Superintendent, British Army Schools, is put down at R300. In our Note on Army Schools (Section N of this Chapter), paragraph 5, it is shown that the effect of the Secretary of State's Despatch

Military.

Section A.—Note on the Report of the special Military Committee on Commands and Staff in India.

No. 56 of 18th March 1886, sanctioning the abolition of the office of Superintendent, British Army Schools, has been to give the post of Assistant Superintendent to an officer on R270, with a Staff allowance of R100: total R370.

Summary of proposals—financial effect comparatively unimportant.

7. *Army Commands and Staff.*—The remarks made in paragraph 5 apply equally to the recommendations of the Committee regarding the Commands and Staff. The changes proposed are important and the question is a highly technical one. Regarding the administrative desirability of such a change we do not feel that our opinion, if we offered it, would be of weight; and the financial saving is too unimportant to justify our basing any recommendation on that ground alone. Moreover, the Committee were not unanimous in their proposals, the President and one member holding views which differed from those of the other member. The proposal of the majority with respect to Commands is to divide India into 25 areas for Commands (12 divisions, 6 districts, 7 brigades), instead of 33 such areas (12 divisions, 13 districts, 8 brigades), and to appoint 23 officers to the Command of Stations, instead of 16 as now; the total number of officers thus employed would be reduced from 49 to 48, with a saving of R23,820 per annum. With regard to the Staff of the Army, they propose to substitute 88 officers for 141. The present Staff, consisting of Assistant or Deputy Assistant Adjutants, or Quartermasters General, Brigade Majors, Fort Adjutants, and Station Staff officers of four classes, comprises 78 officers in the Punjab and Bengal, 34 in Madras, and 29 in Bombay. Of these, 54 are Assistant or Deputy Assistant Adjutants or Quartermasters General or Brigade Majors, that is to say, officers whose whole time is given to the work of the Staff: the rest are Station Staff officers, that is to say, officers who receive Staff allowances in addition to their pay for other work on which they are mainly employed. The proposal of the majority is to divide these into two classes: 45 General Staff officers, 13 of the first grade and 32 of the second on R500 and R400 Staff, and 43 Garrison Staff officers in two grades on R200 and R100, an office allowance of R25 per mensem being also granted at 51 Stations where no special Staff officer is appointed. The saving effected by this scheme is R60,000. Colonel Collen's scheme, on the other hand, is to divide India into 24 areas of Command, 10 districts and 14 sub-districts (including Aden which is a special case), with 9 Garrison Commands at Chief Stations: this would employ 33 officers, as against 48 proposed by the majority of the Committee and 49 now, with a saving of R1,14,420. So far, however, as this scheme throws out of employment 16 officers now holding Commands, the whole saving would not come into effect till those officers have completed the periods of their Commands. With regard to the Staff, his proposal is to create 10 first class and 34 second class General Staff officers, and to reduce the Deputy Judge Advocates by 1 and the Musketry Staff officers by 2, making a further saving of R21,600.

Proposals submitted by Finance Commissioner without offering any opinion.

8. The summary thus given shows that proposals of this kind are not of such a nature that they can, with any useful result, be criticised or reported on by a body of officials constituted in the manner and for the purpose for which we have been appointed, and we therefore beg respectfully to forward the report for the consideration of the Government of India.

Objections stated to certain proposed increases of salary.

9. With regard to the question of salaries, we think it right to draw the attention of the Government of India to the fact that no change is proposed in the pay of a General of Division, R3,500: with regard to the Generals Commanding Districts and

Military.

Section A.—Note on the Report of the special Military Committee on Commands and Staff in India.

Brigades who now draw R2,227.14 and R2,027.14 respectively, the majority of the Committee propose to fix their pay at R2,500 and R2,000 respectively: and Colonel Collen, whose scheme provides for only one class of Sub-Districts, fixes the pay at R2,200. Both these schemes therefore assume an increase of salary, whereas we think that in the present financial difficulties, if any change is proposed, the change should be in the direction of a decrease.

Mistake as to Aden pointed out.

10. We also note that, in page 3 of the Report, Aden is mentioned as a Command in the Madras territorial area, whereas it appears clear from page 3 of Colonel Collen's dissent and from page 14, Appendix E, that it is intended that Aden should remain under Bombay. This therefore is doubtless a misprint.

Decentralisation of Military Finance will be separately dealt with.

11. *Decentralisation of Military business.*—Lastly, with reference to the question of decentralisation of Military business, the Committee have made a large number of detailed suggestions, most of which turn on matters of discipline, with which we do not feel called upon to deal. The Finance Committee's suggestions were directed to the decentralisation of Military finance, and to the possibility of enlisting the interests of the Heads of the spending Departments on the side of economy, on the same general principles as those which have been applied with so much success to the financial administration of Provincial Governments. Some evidence and some useful suggestions have been collected on this subject as to which we propose to address the Government of India in a separate communication; and so far as the suggestions of the Military Committee are cognate to this branch of the question, we shall avail ourselves of them in making our Report. We do not therefore discuss them in the present Note, as it is our object to submit the Military Committee's Report to the Government of India with as little delay as possible.

The 12th January 1887.

N.B.—The intention to submit a Note dealing with the subject of the Decentralisation of Military Finance was not carried into effect. See, however, paragraph 50 of Chapter I of this Report.

SECTION B.—MILITARY ACCOUNT DEPARTMENT.

Establishment of 1879.

The Army Commission dealt with this Department in Section 6 of Chapter X of their Report. They stated (paragraph 515) that the establishment of the Military Accounts Department was as follows, staff salaries only being included, except in the case of the Controllers, whose pay is consolidated:—

		R		
3	Controllers . .	1 at R2,500, 2 at 2,200	per mensem.	Consolidated.
3	Military Accountants, 1st class, 1st grade	1,000	„	Staff pay.
5	„ „ 1st „ 2nd „	at 800	„	„
5	„ „ 2nd „ 1st „	at 600	„	„
5	„ „ 2nd „ 2nd „	at 500	„	„
4	„ „ 3rd „	at 300	„	„
7	Assistant Military Accountants .	at 150	„	„
32	officers.			
3	Medical Examiners . . .	at 400	„	„
35	TOTAL .	22,850		

Para. 518.—The Medical Examiners have charge also of the Military, Medical, and Orphan Funds, for which they receive an extra allowance of R400 in Bengal, and R150 per mensem in Madras or Bombay.

Para. 516.—There were also the following special appointments connected with, but not forming part of, the Military Account Department:—

1 Superintendent of Family Pension and Payments, Madras, R600 staff pay.

2 Pension Paymasters, Bombay, on R350 and R210 staff pay.

2. *Para. 517.*—The distribution of these officers according to duties was as under—

	Bengal.	Madras.	Bombay.	TOTAL.
Controllers	1	1	1	3
Examiners, Commissariat and Stud Accounts . .	1	1	1	3
Pay Examiners	2	1	1	4
Examiners, Ordnance and Clothing Accounts . .	1	1	1	3
Accounts Branch, Controller's Office . . .	1	1	1	3
Paymasters	3	1	1	5
Pension Paymasters	4	...	...	4
Assistant Military Accountants, Probationers . .	...	...	...	7
Medical Examiners	1	1	1	3
TOTAL . .	14	7	7	35

Army Commission's proposals.

3. To provide for the requirements of the Army Corps organisation, the Army Commission (paragraph 524) considered it was necessary to sub-divide the Bengal portion of

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Section B.—Military Account Department.

the Military Account Department into two branches for the Bengal and Punjab Corps respectively, and recommended the following establishment:—

Establishment and pay.

		R
4	Controllers on R2,000 consolidated	8,000
5	Military Accountants, 1st class, on R800 staff	4,000
5	" " 2nd " 600 "	3,000
5	" " 3rd " 500 "	2,500
5	" " 4th " 400 "	2,000
7	Assistant Military Accountants on R150—250 staff	1,225
31	officers.	
4	Medical Examiners . . on 400 staff	1,600
35	TOTAL	22,325

4. This showed an apparent monthly saving of R525, but the old scale provided an officer for the Accounts Branch of each Controller's office, while the Army Commission recommended that these posts should be filled by Uncovenanted officers outside this scale. Including the three officers employed on paying pensions in Madras and Bombay who were not included in this scale, the establishment was intended to be employed as under—

Distribution.

	Bengal.	Punjab.	Madras.	Bombay.	TOTAL.
Controllers	1	1	1	1	4
Examiners, Commissariat Accounts	1	1	1	1	4
Pay Examiners	1	1	1	1	4
Examiners, Ordnance and Clothing Accounts	1	1	1	1	4
Paymasters	1	1	1	1	4
Pension Paymasters	2	2	1	2	7
Assistant Military Accountants	...	...	...	...	7
Medical Examiners	1	1	1	1	4
TOTAL	8	8	7	8	38

5. In Despatch No. 399, dated 29th October 1881, the Government of India addressed the Secretary of State on this subject. In doing so it was pointed out that the number of officers employed in the regular military accounts establishment was then 36, one of the officers employed in paying pensions in Bombay having been brought on to the regular establishment, but the other officer in Bombay and the Superintendent of Family Payments and Pensions in Madras were not included. Excluding the three Medical Accounts Examiners it was shown that there were 33 officers and 27 distinct appointments, and consequently the existing scale only provided a reserve of six officers, of whom one or two were usually on probation and not available to take charge of any departmental office. This was not deemed sufficient for the duties of the Department, and the Government of India consequently recommended that the establishment should be increased to the following scale:—

Proposals of Government of India as to Establishment;

		R
4	Controllers, consolidated	2,250
5	Military Accountants, 1st class, staff	800
5	" " 2nd "	600
5	" " 3rd "	500
5	" " 4th "	400
5	" " 5th "	300
8	Assistant Military Accountants	200
4	Medical Examiners "	400
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Section B.—Military Account Department.

An increase of five officers; and allowing for the military pay of the additional officers, an increase in cost of R57,552 a year.

and distribution.

6. It was proposed to allow the following establishment for each Army Corps:—

One Controller.
One Pay Examiner.
One Commissariat Examiner.
One Ordnance Examiner.
One Circle Pay Master.
One Officer in charge of Accounts Branch, Controller's Office.
One Medical Examiner.

Five officers would still be employed as Pension Pay Masters in addition to two officers in Madras and Bombay not on the regular establishment, and the eight Assistants would be employed where their services might be required.

Reasons assigned.

7. The reasons assigned for recommending this increase were, that the previous reductions effected in the Department had gone too far, and that the work had been performed with difficulty, while the reserve was not sufficient to provide for the duties of absentees.

Accounts Branch to be kept under Military Officer.

8. The Government of India did not concur with the Army Commission that the Accounts Branch of the Controller's Offices should be placed in charge of Civil Officers. It was considered essential (paragraph 11) that the officers of the Department should be trained in, and have experience of, every branch of the system of pay, audit and accounts with which they have to deal, and which any one of them reaching the post of Controller might be called on to administer. To place the Accounts Branch in the hands of Civil Officers, appointed specially to that part of the business of the Military Account Department and to no other, would deprive the Military Accountants of any efficient training in an important branch of their duties. Whether the organisation of the whole Department might not be so far modified as to allow a part of the staff being Civil Officers was another matter. This change might be desirable, but the consideration of it was not immediately necessary.

Salaries.

9. It was not considered desirable to reduce the salaries of the Controllers to R2,000 as recommended by the Commission, but a salary of R2,250 was proposed for each Controller in lieu of one officer on R2,500 and two on R2,200. The recommendation to abolish the grade of Military Accountant on R1,000 staff salary was, however, accepted.

Proposals only partially approved by Secretary of State.

10. The Secretary of State, in Despatch No. 258 of 9th August 1883, observed that the increase corresponded with the number of new appointments proposed to be created for service with a fourth Army Corps, and the additional charge thereby incurred was only partially met by a reduction in the salaries of certain grades. As the fourth Army Corps was not to be organised, His Lordship came to the conclusion that there was no sufficient ground for the largely increased charge proposed. He agreed, however, that there should be an adequate reserve of officers, and sanctioned the Government of India adding one or two officers to the Department in the lower grades should this be considered necessary, on the understanding that the cost of the measure was eventually met by some such revision of the scale of salaries as that shown above in paragraph 5.

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Proposals dropped by Government of India.

11. On 4th December 1883, in Despatch No. 226, the Government of India informed the Secretary of State that it was not proposed at present to take any further action in the matter of the re-organisation of the Military Account Department. Even the proposed reduction of the grade of officers drawing R1,000 staff salary was not pressed. We have been informed that the reason for this was that the proposal was not meant to apply to this Department alone, but was part of a general scheme under which no staff salary was to be fixed as high as R1,000; and as the reduction was not carried out universally, it was not pressed in this case. We do not, however, find anything in the published correspondence to support this explanation.

Present establishment of Military Account Department.

12. The actual establishment of the officers of the Military Account Department, with whom this Note is concerned, and the pay drawn by them on the 1st January 1887 is as under—

	No.	Rate of Pay.		Total.	Total Pay.	Remarks.
		Staff.	Military.			
		R	R a. p.	R a. p.	R	
Graded Officers.						
Controllers	1	...	...	2,500 0 0	2,500	
	2	...	...	2,200 0 0	4,400	
Mily. Accountants, 1st class, 1st grade	3	1,000	827 14 0	1,827 14 0	5,483	
" " 1st " 2nd "	1	800	827 14 0	1,627 14 0	1,628	
	2	800	640 14 0	1,440 14 0	2,882	
	2	800	374 1 6	1,174 1 6	2,348	
" " 2nd " 1st "	3	600	827 14 0	1,427 14 0	4,284	
	1	600	640 14 0	1,240 14 0	1,241	
	1	600	374 1 6	974 1 6	974	
" " 2nd " 2nd "	1	500	827 14 0	1,327 14 0	1,328	
	1	500	640 14 0	1,140 14 0	1,141	
	2	500	374 1 6	874 1 6	1,748	
	1	500	225 12 0	725 12 0	726	
" " 3rd "	4	300	374 1 6	674 1 6	2,696	
	1	300	225 12 0	525 12 0	526	
Assistant Military Accountants	2	200	374 1 6	574 1 6	1,148	
	3	150	374 1 6	524 1 6	1,572	
	1	150	225 12 0	375 12 0	376	
	1	100	225 12 0	325 12 0	326	
Total of Graded Officers	33	...	...	...	37,327	
Ungraded Officers.						
Pension Paymaster, South Konkan	1	250	1,037 0 0	1,287 0 0	1,287	
Superintendent, Family Payments and Pensions, Madras	1	600	827 14 0	1,427 14 0	1,428	
Uncovenanted Assistant to Controller, Bengal	1	...	...	767 0 0	767	R600 rising to R800.
Assistant Pay Examiners, Madras and Bombay	2	...	...	500 0 0	1,000	
Total	38	...	...	...	41,809	
Medical Officers.						
Medical Examiner	1	800	1,093 2 0	1,893 2 0	1,893	
	1	550	1,093 2 0	1,643 2 0	1,643	
	1	550	1,056 9 7	1,606 9 7	1,606	
GRAND TOTAL	41	...	..	...	46,951	

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The Assistant to the Controller, Bengal, and the two Assistant Pay Examiners, Madras and Bombay, are Uncovenanted officers, taken from the Military service, and perform work corresponding in kind to that performed by the Military officers of the Department.

13. The actual distribution of these officers on the 1st January 1887 was as follows:—

	Bengal.	Madras.	Bombay.	TOTAL.
Controllers	1	1	1	3
Assistant to Controller	1(a)	...	...	1
Commissariat Examiners	1	1	1	3
Assistant ditto ditto	1	...	...	1
Ordnance and Clothing Examiners	1	1	1	3
Pay Examiners	1	1	1	3
Second do. do.	1	...	...	1
Uncovenanted Assistant Pay Examiners	...	1(a)	1(a)	2
Medical and Fund Examiners	1(a)	1(a)	1(a)	3
Circle Paymasters	3	1	1	5
Deputy or Assistant ditto (also Pension Paymasters)	2	...	1	3
Accounts Branch	1	1	1	3
Assistant on probation	...	1	...	1
Furlough and Burma	...	...	...	7
Ungraded Pension Paymasters	...	1(a)	1(a)	2
TOTAL	14	10	10	41

(a) Not graded in the Department.

Duties of Controller.

14. The Controller is the Head of the Department in each Presidency, and is directly responsible for the Accounts Branch. He is not an Auditor, and his duties and relations to his subordinates will be described later on when we return to the subject. The Controller in Bengal has an Uncovenanted Assistant attached to him on account of the greater amount of the work in that Presidency.

Disbursing Officers.

15. The Disbursing Officers of the Military Department may be classified as follows:—

(a) Circle Paymasters.
(b) Pension Paymasters.
(c) Regimental Paymasters, British Troops.
(d) Commanding Officers, Native Regiments.
(e) Commissariat Executive Officers.
(f) Clothing Agents.

Classification and method of business.

They are granted credits on Civil Treasuries, against which they draw cheques to meet their requirements; they render monthly Cash Accounts of their Receipts and Charges to one of the Examiners, in which they debit themselves with the amounts of all cheques drawn against their credits on the Treasury, and with such miscellaneous Receipts as they may realise, and take credit for all their disbursements. Of these disbursing officers, only (a) and (b) are treated of in this Note.

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Section B.—Military Account Department.

Audit.

Distribution of Audit duties.

16. The audit of all military expenditure is conducted by the Examiners, the duties being distributed as shown below—

Pay Examiner	Pay and allowances of the Army, all Military Departments, Office Establishments and Pensions.
Commissariat Examiner	Cash and Store expenditure of the Commissariat Departments.
Ordnance and Clothing Examiner	Cash and Store expenditure of the Ordnance and Clothing Departments.
Medical and Fund Examiner	Expenditure of the Medical Store Depôts and of medical comforts in Hospitals. Receipts and Charges of the Military and Medical Funds.

Order of subjects treated in the Note.

17. We propose in this Note to deal first with the disbursing officers, *i.e.*, the Circle Paymasters and Pension Paymasters, then with the different Audit officers, then with the Controllers and the Accounts Branch, and then with the general constitution of the Department; and lastly, to set forth our proposals as to the reorganisation of the Department.

Disbursing Officers.

Distribution of disbursing officers.

18. Circle Paymasters are employed in paying pensions at their own headquarters; Deputy and Pension Paymasters are deputed to pay them at outlying stations, and are employed in the pay offices when not otherwise engaged. When no officers of the Department are available for this duty, Regimental officers are employed temporarily to do the work. The actual distribution of officers was as follows on the 1st January 1887:—

Presidency.	Circle.	Officers.
Bengal	Presidency	1 Paymaster.
		1 Deputy Paymaster.
	North-Western Provinces	1 Paymaster.
	Punjab (Rawalpindi)	1 Paymaster.
		1 Deputy Paymaster.
Madras	Presidency	1 Paymaster.
		1 Superintendent, Family Payments and Pensions.
Bombay	Presidency	1 Paymaster.
		1 Assistant Paymaster and Pension Paymaster.
	Konkan	1 Pension Paymaster.

Owing to so many officers being on furlough or otherwise engaged, the post of Poona Circle Pension Paymaster was vacant in the Bombay Presidency, and the duties were performed by the Examiner of Ordnance and Clothing Accounts, his special work being carried on by the Medical Fund Examiner; pension payments in Bengal were carried out by the two Deputy Paymasters for their Circles, and by a Regimental officer specially employed for the purpose in the North-Western Provinces Circle.

Pension payments dealt with in Section C.

19. We have dealt with the question of the payment of Military pensions separately, in Section C of this Chapter, in which we have proposed the entire abolition of this system, and the transfer of the duty to Civil officers. We have therefore only to deal now with the question of Circle Paymasters and their offices. Of the officers in the list in the preceding paragraph, only two,—the Superintendent,

Family Payments and Pensions, Madras, and the Pension Paymaster, South Konkan,—do no work connected with the Account Department other than pension work.

Provision for Pay and Pension payments in 1886-87.

20. The Military Budget of 1886-87 (Grant 2) mixes up the two classes of officers to some extent, and makes the following provision for 13 officers:—

	Officers	Salaries of Officers.	Salaries of Establishment.	Travelling allowances and contingencies.	TOTAL.
		R	R	R	R
Bengal Circle and Pension Paymasters	7	45,970	69,790	25,260	1,41,020
Madras Circle Paymaster	1	7,989	16,527	1,400	25,916
Madras Pension and Family Paymaster	1	46,635 (a)	9,396	2,530	58,561
Bombay Circle Paymaster's Office	2	29,424	29,484	3,150	62,058
Bombay Pension Paymasters	2	22 953	9,720	5,562	38,235
TOTAL	13	1,52,971	1,34,917	37,902	3,25,790

(a) Including R28,000 allowances to Military and Civil officers for paying pensions.

Staff Officer and Superintendent of Details, Madras.

21. There is a special officer at Madras styled Staff Officer and Superintendent of Details, whose principal duty is paying Chelsea pensioners and soldiers on leave. The pay of this officer is R250 staff. The post is now held by a Lieutenant-Colonel, so the total cost of the officer is R1,077-14 a month. The work is done elsewhere by the Circle Paymasters, and we consider that it should be so done in Madras, or by any officer who performs the duties of the Circle Paymaster, and this office should be abolished.

The Circle Paymasters to be abolished.

22. From the enquiries we have made regarding the duties of the Circle Paymasters, and after studying the reports made by the Deputy Auditors General on the Military Account Offices, and special memoranda, which have been prepared for us by those officers, we have come to the conclusion that the procedure followed is unnecessarily complicated, and that the whole machinery of Circle Paymasters may, with one exception, be swept away, to the advantage of the State both in respect of efficiency and economy.

Circuitous and unsatisfactory nature of the present system.

23. Under the present system, all claims on account of Military officers not attached to regiments are presented to the Paymaster, who subjects them to a preliminary audit, and discharges them by cheques on the Treasury. The bills are then forwarded officially, with the Paymaster's accounts, to the Pay Examiner for final audit, and the Pay Examiner issues Objection Statements for all items not admissible in audit. A protracted correspondence between the two officers is frequently carried on in respect to disputed charges even when the officers are practically situated in the same building, as is the case in Calcutta and Madras. The Bombay Paymaster is chiefly engaged in payments to officers leaving or joining the country, and these are said to involve some difficulty. We find that charges in the Bombay Presidency Pay Office to the extent of R1,54,303 were objected to by the Pay Examiner in the year 1885-86, and against about 1,600 vouchers there were, in the month of March 1886, 170 objections.

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Section B.—Military Account Department.

Proposed system of payment in the mofussil.

24. The system which we would substitute for this, is that which is now in force in the Civil Department, that all payments which are not effected by Regimental officers should be made through the Civil Treasury officers. Pay Examiners should be instructed to issue advice slips to the Treasury Officers, nearest to the station at which the officers concerned are located, informing them of the rates of pay admissible in each case, and on this authority the salaries should be disbursed on the presentation of a bill on or after the 1st of each month. Further slips should be issued on the publication of the Gazette or of General Orders notifying promotions or any change in regard to the salaries of the officers as is now done by the Civil Accountants General. Copies of such slips can also, if necessary, be sent direct to the officers. The bills after payment should be sent by the Treasury Officer to the Civil Accountant General, who should send them on to the Military Account Department for audit.

The Bombay Paymaster alone to be retained for specified reasons.

25. By adopting this procedure, all the Circle Paymasters can be abolished with perhaps one exception. It will probably be necessary to retain a Paymaster at Bombay for the settlement of the allowances of officers proceeding on or returning from leave outside India. But the greater portion of the duties now performed by him can be removed, *viz.*, the payment of the salary bills of the Army Head-quarters at Poona and of officers in Non-Regimental employment throughout the Circle. The bills of the Army Head-quarters are now sent to the Paymaster, Bombay, who after preliminary audit discharges them by cheques drawn on the Poona Treasury in favour of the officers concerned. All bills after the preliminary audit are sent to the Pay Examiner at Poona for final audit. Any objections to the amounts paid are then sent to the officers concerned through the Paymaster, Bombay, and the replies are returned to the Pay Examiner through the same channel. In future these pay bills would be cashed by the Treasury Officer or by the Pay Examiner at Poona. Contingent bills would be dealt with by the Civil Treasuries in the same way as the contingent bills of the Police and other Departments independent of the District officer are now disposed of; that is, payment would be made on an abstract bill, the detailed bill being sent for audit to the Pay Examiner through the administrative head of the Department.

Proposed system of payment at and near head-quarters.

26. It has been suggested to us that in the case of officers stationed in Madras, Calcutta, and Poona, all claims might be submitted direct to the Pay Examiners for pre-audit, cheques being issued by them on the Government Treasury for the amounts allowed, in the same way as is done in the Civil and Public Works Departments. This would relieve the Civil officers of a certain amount of work at the heaviest stations.

The proposed audit in accord with the practice in other Departments, and sufficient.

27. The main objection which would be taken to this last proposal in the Military Account Department would probably be that to maintain a proper control over military finance, it is necessary that the accounts of all officers making disbursements should be subjected to a detailed audit by some other officer. This is the general rule no doubt; but to assert that no exception can ever be made to it, is to assert that the procedure now in force in the Civil and Public Works Departments is inapplicable to the Military Department and is wrong in principle. In those Departments each Accountant General pays the salary and establishment bills of officers at head-quarters,

and is to that extent a disbursing officer; under the theory in operation in the Military Account Department, a complete audit of the accounts of each Accountant General would have to be made by some officer outside the office. No such procedure is in force or is found necessary. The Accountant General's audit of the accounts compiled in his office is accepted as final, but a test audit of a portion of his accounts for each year is carried out under the orders of the Comptroller and Auditor General. The procedure in force in the Civil Department is found to work well and satisfactorily, and we see no reason why it should not be extended to the accounts of the Military Department.

Saving of work and of cost.

28. The system which we propose, while it will allow of the abolition of all the Paymasters save one, will not in our opinion add anything material to the labours of Civil Treasury officers, and we conceive that if the Financial Department approves the plan, the Military Account Department will not take any serious objection to the principle. The Paymaster at present only exercises a rough common-sense check over any claim which is unsupported by authority, and which seems to him excessive in amount: the Treasury Officer does the same in respect of civil expenditure, and would do the same under our procedure in respect of military bills; but as he would act on advice from the Military Audit Office, the payments he makes would for the most part be accurate and not open to objection. It is urged that claims for payments and allowances are more difficult and complex in the Military than in any other Department, but one effect of the introduction of a civilian element into the Department would, in our opinion, be to expedite that codification of rules as to pay and allowances which is much required.

No extra delay will result.

29. We do not think that this change will cause any increased delay in settling the claims of officers leaving the country, which ought to be disposed of without delay. Regimental officers will not be affected at all: they draw their pay from the Regimental Paymaster and send their last-pay certificate to the Pay Examiner, who verifies and forwards it to the Bombay Paymaster; it reaches him by the time the departing officer arrives in Bombay, and he then pays him whatever is due up to the last day of his stay in the country. In the case of Staff officers, they will draw their pay from the Treasury officer instead of the Circle Paymaster, and he will send the last-pay certificate, through the Pay Examiner, to the Bombay Paymaster in the same way as a Regimental officer's certificate is sent.

Pay Examiner's work will not be increased.

30. On the other hand, the change will not, on the whole, add to the work in the Pay Examiner's Office. He will have the preparation and issue of the salary slips for Treasury Officers, which is a new class of work, but he will be relieved of the preparation and issue of the detailed and voluminous objections now issued to the Paymasters and of the correspondence resulting therefrom.

Saving effected.

31. The cost of the Establishment and Contingencies of the Circle Pay and Pension Offices amounts, as shown in paragraph 20, to R1,72,819; and we may fairly assume that the whole of this will be saved by the abolition of the Circle Pay and Pension Offices, except the small office which will be retained for the Bombay Military Paymaster. The saving may be put down roughly at R1,60,000. But it must be remembered that for a part of this saving credit is already taken

in Section C of this chapter, in which the transfer of the payment of military pensions to civil officers is proposed. Referring to paragraphs 25, 26, and 48 of that Note, and deducting the pay of the officers, the cost of the establishments for paying pensioners remains at about R92,000. The balance or about R66,000 may be treated as the cost of the establishments belonging to the Circle Paymasters whom we now propose to abolish. The saving effected by the reduction in the number of officers is taken credit for in the last portion of this Note.

Examiners of Commissariat Accounts.

Recommendations of the Army Commission as to the compilation of the Commissariat Accounts.

32. Until recently each Executive Commissariat Officer had an account office and compiled his own accounts and submitted them to the Examiner. There were formerly 49 such offices, each rendering separate Cash and Store accounts and other periodical statements and returns. The Army Commission recommended (paragraphs 386 and 387) that there should be three Central Account Offices for each Army Corps, or twelve in all, which should deal with all the accounts of Commissariat expenditure within certain circles. The advantages claimed for this system were (1) that Commissariat officers would have more leisure to thoroughly supervise their out-door executive arrangements; (2) that the system of accounting for Cash and Stores would be more complete and uniform; (3) that the clerks would be more thoroughly trained, being kept at one kind of work only; (4) that the accounts would be dealt with more quickly than was possible under existing arrangements, when on an emergency the accounts are at once set aside for the more pressing executive work. It was further considered that with the Central Account Offices means would be found of simplifying and reducing work, and that the new method of rendering and adjusting accounts could be followed in time of war, as well as in time of peace.

Introduction of Central Account Offices.

33. About three years ago it was determined to give the new procedure a trial, and a Central Account Office at Calcutta was then established. The Commissary General-in-Chief informs us that at first there was needless correspondence, but that this difficulty has been got over, and that when the system is thoroughly understood, it has caused a saving of labour. Hitherto there has been no saving in outlay, but there has been no increase in expense. At the end of 1885, three other Central Account Offices were opened in the Bengal Presidency. The Madras Government agreed to open one Central Account Office as an experiment, but this has been delayed owing to the Burma War; and Bombay has postponed the introduction of the system until it is seen how it works in Madras. The following is a list of the four Bengal Offices and of the Ranges subordinate to them :—

Central Account Office.	Commissariat Range.
Calcutta	Calcutta. Store and Shipping. Allahabad. Dinapore. Shillong.
Meerut	Chakrata. Meerut. Agra. Bareilly. Ranikhet.

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Central Account Office.	Commissariat Range.
Umballa	Meean-Meer. Umballa. Kasauli.
Mooltan	Mooltan. Ferozepore. Quetta.

The system has not yet been introduced into the following Ranges, which it is intended to distribute, so that there should be altogether six Central Account Offices for the Bengal Army,—

Lucknow.	Rawalpindi.
Cawnpore.	Murree.
Jhansi.	Sialkot.
Peshawar.	

Extension of the new system and abolition of the post of Examiner.

34. So far as this change has been carried out, its effect is to transfer the business both of paying money and of keeping accounts from the Executive Officers of the Commissariat to the Central Account Offices. But it has not altered the work of the Examiners in respect of audit. The Executive Commissariat Officers pay no bills, but send them to the Central Account Office to be checked and paid. On the accounts being sent forward to the Commissariat Examiner, the bills are again re-checked and audited. The view of the Commissary General-in-Chief is that in this way the work of auditing is, to some extent, done twice over, and that some simplification of the system ought to be devised. He advocates that the second check should be abandoned, and that the whole of the audit should be done by the Central Account Offices, the post of Examiner being abolished; and he considers that the Examiner would be better occupied in carrying out a test audit and in following up selected items of expenditure, and enquiring into them, than in the formal comparison of bills with vouchers, price-currents, &c.

Objections to the abolition of the Examiner's audit.

35. The view of the Military Department is sharply opposed to this. Colonel Collen, who was consulted by us while he was Accountant General, Military Department, informed us that he strongly objects to the Central Account Offices being considered auditing offices, as their constitution as local offices and their connection in many ways with the Commissariat Ranges, whose accounts they prepare, unfit them for this purpose; he urged that the abandonment of the complete control of audit by the Examiner would be a dangerous principle; and that it is undesirable to entrust final audit to disbursing officers of the Executive Department, who are, moreover, liable to change. We have further been informed that a special enquiry has recently been made into the management of these offices by an experienced officer of the Accounts Department, and that the tenor of his report is unfavourable as to the manner in which the offices are worked. Some improvement in the account-keeping has been effected, as the average number of items objected to in the month's accounts from these offices is about 20 per cent., while it is about 30 per cent. in the case of accounts sent up from Range offices; but this reduction is not nearly as great as it should have been, if the officers and their establishments had been properly skilled in keeping accounts.

Objections considered valid.

36. For such a result as this we were fully prepared, and in no case could we advocate the extension or even the retention of the Central Account Offices on their present basis, manned as they are by officers of the Commissariat Department, untrained in

account-keeping; and by an establishment of clerks who are of the same class as those in the Executive Offices, and interchangeable with them. There is a modification of the scheme which might perhaps obviate its worst evils, namely, that these Central Offices should be placed under trained officers of the Account Department. But we do not think it could be shown that any considerable economy would result therefrom, though, if these officers made themselves thoroughly conversant with the duties of the Commissariat Department, the work would probably be done more efficiently by them. And the result would be that there would be twelve different Commissariat Account and Audit Offices, instead of three as now, among whom it would be impossible for Government or for the Controllers to secure uniformity of treatment. We doubt if it would be possible to rely entirely on the audit of these officers, they being at the same time the chief disbursing officers of Commissariat expenditure; and the experiment would tend to re-establish the audit offices of the Examiners of Commissariat Accounts.

System to be followed is that adopted in the Public Works Department.

37. In fact the object, with which these Central Account Offices were started, seems to us to have been a mistaken one. It was to relieve the Executive Commissariat Officers from the duty of supervising accounts. We can understand that this duty is irksome, especially to officers who have not been trained in account-keeping; but if it is the intention of Government that an Executive Commissariat Officer should exercise an economical check over expenditure, we cannot conceive how he can do it, if he is ignorant of the amount of money he is spending. Government should not be content to say "we find it impossible to procure Military officers who will at once be efficient Executives and exercise an intelligent check over accounts." The accounts are or should be so simple, that the double qualification should be insisted on. We do not think that the power to spend can safely be dissociated from the duty of watching the accounts of expenditure. We hold therefore that the example set in the Public Works Department is the one which we should attempt to follow. There the Executive Engineer is chiefly occupied with his works, but has a specially trained staff provided for him to keep and compile his accounts, and thus, as far as possible, he is kept acquainted with the course of expenditure, without being subject to the drudgery of any personal share in account-keeping.

Executive Officers to be disbursing officers, and to be provided with trained Accountants.

38. Our recommendation then is that the Executive Commissariat Officer should continue to be the Disbursing Officer in his range, but that he should be provided with a trained Accountant and a capable staff, who should be not interchangeable with the Executive Staff, but kept as a distinct branch of the service, the Accountants themselves being supplied from the Military Account Department, and looking to it, not to the Commissariat, for their promotion. We do not think this proposal need cause any additional expense, as the Head Clerks of Ranges are already highly-paid men, those in the Bengal Army receiving salaries as shown in the margin. All that is apparently necessary is that they should be made a separate service as in the Public Works Department, and that the posts should be filled by trained men.

R	R
6 @ 150	2 @ 250
2 „ 175	1 „ 300
7 „ 200	1 „ 400

Saving by abolition of Central Account Offices.

39. Under this scheme the Examiner of Commissariat Accounts will remain unaffected, but the Central Commissariat Account Offices will be swept away. It is asserted that these offices were created by transfer from the Range Offices, causing no

additional expense; and if this is the case, there will be no saving by their abolition. It seems doubtful to us if this contention can be borne out, but we think it better to take no credit on this account.

Ordnance and Clothing Examiners.

The work of the Ordnance Examiners very light. Suggested reductions.

40. We have no material recommendations to make under the head of the Ordnance and Clothing Examiners. The work of auditing these accounts is important, and, if properly performed, should be sufficient to occupy one officer in Bengal; but if one Examiner is enough for all Bengal, the work of the Examiners in Madras and in Bombay must be exceedingly light. If our suggestion is accepted for forming four Account Offices, the audit of these accounts will not give sufficient employment for the whole of one officer's time; and it should be understood that his services should be available for general work in the office. If, again, the suggestions contained in paragraphs 42 and 43 of our Ordnance Department Note (Section M of this Chapter) are accepted, and the accounts are compiled in the Factories themselves under the eye of the Superintendents, then the work of the Central Audit Office will be still further lightened; the saving in clerical labour thus effected will probably be nearly balanced by the extra establishment required for keeping the Factory accounts.

Medical Examiners.

The duties of the Medical Examiners.

41. The work of the Medical Examiners may be divided into three heads. They deal with—

(1) Military and Medical Fund Accounts.
(2) Medical Department Accounts.
(3) Indents for Medical Stores.

Military and Medical Fund Accounts: suggested transfer of the duty of supervising—

42. The transactions of the Military and Medical Funds are dealt with by the Examiners of Medical Accounts at Calcutta, Madras, and Poona. It has been suggested to us that, as the Military, the Military Orphan and the Medical Funds are dying out and are adjusted upon the books of the Comptroller of India Treasuries, the whole task of dealing with these Funds may properly be made over to the Comptroller. The new Indian Service Family Pension Fund is, however, adjusted in the Military Books, and the account of this Fund might be transferred to the Pay Examiner. There appears to be no necessity for maintaining special medical officers in order to deal with these Funds. The work is minute and laborious, entailing, as it does, a considerable correspondence. In the Bengal offices the Examiner deals with nearly 600 names on the Old Funds, and about 1,000 on the New Fund. Five clerks are employed on this branch of the work.

43. The salaries of the superior and subordinate medical officers in civil employment are disbursed by the Treasury Officers and audited by the Civil Accounts Department. Those of officers in military employment are disbursed by the Military Paymasters and audited by the Military Pay Examiners.

Medical Department Accounts.

Excluding them the cash expenditure of the Medical Department may be thus summarised—

(*a*) Lighting hospitals.
(*b*) Miscellaneous supplies.

(*c*) Subordinate establishments.
(*d*) Diet to patients and hospital servants.
(*e*) Cost of medicines and medical stores purchased in India.
(*f*) Cost of hospital clothing, bedding and equipment.
(*g*) Cost of medical comforts.
(*h*) Extra charges for special camp hospitals.
(*i*) Grants-in-aid to lock hospitals.
(*k*) Freight of stores from England.

The expenditure mostly incurred by Commissariat Officers and audited by the Examiner of Commissariat Accounts.

44. The whole expenditure on the items (*a*) to (*k*) is carried out by the Commissariat Officers, who send their vouchers for audit to the Commissariat Examiners, except in the single case of (*g*)—medical comforts—the accounts of which are passed through the Medical Examiner for the purpose of technical check. He compiles no cash accounts, pre-audits no outlay, and apparently has no connection with this part of the medical expenditure, except in regard to item (*g*), where his post-audit amounts to a technical check over the quantity of medical comforts issued and seems to be of but little importance. Its nature is this, that the quantity of medical comforts issued (wines and spirits, lime-juice, ice, sago, arrowroot and barley, and effervescing liquors) are compared with the number of patients in hospital, a scale being laid down in the Regulations of so much per patient, and the excess, if any, is objected to. This is a purely mechanical check for which no technical training is required, and it could be carried out by any one in the office. It ought not to be needed at all if Deputy Surgeons-General did their duty, as the daily statements of each Hospital, and the bed-head diet sheets of each patient, are sent up to them for countersignature, and the expenditure could be as easily checked by a clerk in their office as by a clerk in the Examiner's office.

The Medical Examiner also checks the annual or half-yearly returns of surgical implements sent in from each Military Hospital, and recovers from the Surgeon in charge the value of any that are lost or unaccounted for, and follows up those that are sent to the depôt to be repaired.

Check over the Medical Store transactions.

45. The third branch of the Medical Examiner's duties, and apparently the most important of the three, is to exercise a check over the transactions of the Medical Store-keepers and over the indents for medical stores and to pursue the realisation of the cost of medical stores supplied to Civil Departments. We have received, and quote extracts from, a letter from the Medical Examiner, Madras, explaining and illustrating the nature of the control exercised by him over the indents of the Medical Department:—

* * * * *

"2. Indents are passed and forwarded by the Surgeon-General with the Government of Madras, the Surgeon-General, Her Majesty's Forces, and Deputy Surgeons-General, Her Majesty's Forces.

3. Those sanctioned by the Surgeon-General with the Government of Madras are as follows:—

(*a*) Annual indents on the Home Government.
(*b*) Extra indents on the Home Government submitted from time to time.
(*c*) Indents on the Commissariat Department for country medical stores.
(*d*) Indents for medical stores purchased locally or obtained from Government gardens.

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4. Indents from the Surgeon-General, Her Majesty's Forces, are chiefly for temporary servants.

5. Those passed by the Deputy Surgeons-General are for periodical supplies to hospitals, such as local medical and surgical stores, medical comforts, diet articles, and hospital equipments.

6. Of the above, by far the most important are the Home indents, and it is with them that the largest savings have been effected by suggestions emanating from this office. It would make this report too voluminous to go back to the time of my predecessors. I therefore confine myself to the period embraced by my own tenure of office, and have had prepared a statement (not printed) showing the savings effected during the last 20 months amounting, you will observe, to over £1,982 on Medical Stores alone:

(*a*) The check is both clerical and professional. In an extra emergent Home indent very recently submitted to Government, 300lb of quinine was included at a cost of £675. As it was known to this office, however, that the Calcutta Depôt had somewhat recently received a large supply, it was ascertained by a reference to that Depôt that the entire quantity could be supplied from there; it was accordingly recommended to be struck out.

(*b*) Many of the suggestions made are of a technical nature based upon professional knowledge. The following out of many are a few cases in point. In the same extra indent above referred to one item, *viz.*, "Bandages, Esmarch's, elastic, web, small," 500 were asked for. Now of Esmarch's bandages there are but two kinds, large and small, both very costly articles, their price being £1-1-0 and 15*s.* 6*d.* *each*, respectively, and liable to very rapid deterioration in this climate. They are only used for a certain class of operations for which such a large supply could not be required. I, however, surmised that the nomenclature was at fault and priced accordingly at 4*s.* 9*d.* *a dozen*. The article really required was "Tourniquet, Esmarch's, elastic, web, small." The article was a recent invention, not well known, and was required for field havresacks, of which there was no new list of contents available in the office; but field havresacks contain no instruments such as would be needed for the class of operations these expensive bandages are used for. A subsequent personal interview with the Medical Store-keeper and inspection of the article showed my surmise and pricing to be correct. But without professional knowledge of the uses to which these expensive bandages are put, the indent would have been passed unquestioned at an additional expense to the State of £377. Thus, on the above two items alone, a saving was effected, by my intervention, of over £1,052 in an indent the total of which was only £3,498.

(*c*) So also the purchase of 300 grains of cocaine through private agency in England at 2*s.* 6*d.* a grain, asked for in February 1885, was deprecated on the grounds of its great costliness, that it was then a comparatively new and untried remedy, and that such mode of procuring drugs was contrary to the orders of Government. Ultimately 100 grains was sanctioned and supplied at 1*s.* 6*d.* a grain, which was sufficient to meet requirements until submission of the annual indent when the price had fallen to 2*d.* a grain.

(*d*) In the annual Home indent of 6th June 1885, 6lb of gold chloride was asked for. As, however, I was aware that this very expensive drug was only used for a few chemical tests, suggestion was made that the quantity should be reduced, and six drachms was substituted at a cost of £2-14, thereby effecting a saving of £347-14, pounds instead of drachms having been entered by mistake.

(*e*) In the last annual indent of 17th June 1886, several instruments, were asked for, some of which were either in store or due, but under slightly different names. Others were slight modifications of those on hand, which could however be used with equal efficiency for the same operations. These were recommended to be struck out, resulting in a considerable saving, as all surgical instruments are very costly.

7. The above are only a few instances taken out of a large number, as will be seen on reference to the accompanying statement.

8. Considerable savings are also from time to time effected by recommending the purchase of stores locally, when they are obtainable at cheaper rates than at Home.

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9. The indents are also checked by an established proportion, and all excess over this, and errors generally, are pointed out.

10. Indents on the Commissariat Department are checked chiefly by the Budget Estimate; and in the case of Europe stores purchased locally, a comparison is made with the English rates, and the result pointed out to you for submission to Government. The room for savings here is not of course so large as in the case of Home indents, but still some economy is effected here also.

11. In May 1885 it was pointed out that the purchase of bottles from Messrs. Kemp & Co. for R115-8-8 involved a loss to Government of R77-0-8. Similar but important instances might be given.

12. On the indents of the Deputy Surgeons-General a clerical audit is chiefly exercised, the indents being checked by scale; but in the case of articles indented for 'as required,' further scrutiny of a technical nature is necessary. As an instance, I observed, early this year, that in Tounghoo there was a very heavy consumption of an article priced very high at R0-12 per pound. This was represented to the Deputy Surgeon-General, Burma, and a suggestion made that a cheaper and, for most cases, quite as efficient a substitute might be used at the cost of R0-2 per pound, the result being an average monthly saving of R121 in one hospital alone. Similar suggestions have been made more recently with regard to other hospitals.

13. The above suggestion was met in the spirit it was made, and economy effected; but as even my profession, like all others, is not entirely free from jealousy of outside interference, similar suggestions made by a non-professional might not always be so kindly acted on."

* * * * *

We have seen reports by the Bengal Medical Examiner on the indent of the Principal Medical Store-keeper, which support the above remarks; and there appears to be reason for thinking that the Store-keepers prepare their indents carelessly, and that the Surgeon-General's countersignature is given with very little care and scrutiny.

Besides this the Medical Store-keeper's accounts of the expenditure of stores in the making up of medicines are audited and checked by the Examiner, according to prescribed rules which indicate how much of any article is required for certain compounds; and the annual report on the receipts, issues, and balance of stores has to be audited. The establishment bills of the Depôts go to the Pay Examiner, not to the Medical Examiner for audit.

Conclusion as to the retention of one Medical Examiner for all India.

46. Our conclusion on this subject is that if high Government officers did their duty, there would be no need at all for the work which the Medical Examiner has to do in checking the Store-Depôt indents and the expenditure of medical comforts, and that only the former of these duties requires a trained medical man. If Government thinks it is impossible to compel such highly paid officers as the Medical Store-keepers to send in indents which are not carelessly prepared and unreasonable on the face of them, or to compel Surgeons-General to subject them to a proper scrutiny, then a Medical Examiner should be kept for the purpose; but it would be sufficient to retain one for all India, under whose check all indents should pass. The work would not be heavy, for emergent indents are discouraged, and, generally speaking, only one indent is sent in from each Presidency. To fill up his time (which would be insufficiently occupied by this work), the checking of the store accounts of the Depôts and the recovery of the value of medical stores from Civil Departments might devolve on him, as well as the returns of the Surgical equipment of Military Hospitals. It would also be advantageous if the compiled accounts of the whole expenditure belonging to hospitals, whether incurred by Medical or by Commissariat Officers, could be concentrated under

one officer,—the Medical Examiner,—and annually reviewed by him in such a way as to show the comparative cost per head of the treatment of patients in different hospitals or classes of hospitals. As our Notes on the Medical Department (Section L of this Chapter) and the Commissariat Department (Sections E, F & G) show, these two Departments run very much into each other: what is charged as medical expenditure in one Presidency is charged as Commissariat expenditure in another, and this want of uniformity makes it very difficult to compare and check expenditure on the diet and care of the sick and the equipment of hospitals in different parts of the country.

Distribution of the rest of his work.

The rest of the work now done by the Medical Examiner might be distributed as follows: the fund accounts to the Pay Examiner, or partly to him and partly to the Comptroller of India Treasuries; and the check over the issue of medical comforts to the Commissariat Examiner. The whole expenditure on hospitals would be compiled by this officer and handed over to the Medical Examiner to review.

The Accounts Branch.

The Accounts Branch of the Controller's Office.

47. The Accounts Branch is directly subordinate to the Controller. It draws up a monthly abstract statement of the expenditure of the Military Department from the Treasuries for the information of the Financial Department; consolidates the several accounts received from disbursing officers and compilations of Military Receipts and Charges received from the Examiners; prepares the accounts of the Army for submission to the Accountant General, Military Department, and the Comptroller General, and deals with all accounts between the Military Department on the one hand, and other Indian Departments or the Home Government on the other hand. This work of compilation and transfer appears to us to involve more routine and less responsibility than any other branch of work in the Department, and it is, as we understand, generally given to a probationer or an officer learning his work, the chief burden of the duty falling, in practice, on the Superintendent of the Office. It need not be treated as requiring the whole time of an Account Officer, but provision should be made for it among the duties which have to be performed by graded officers of the Department.

The Controller.

Duties of the Controllers.

48. The Controller is the head of the system of Military Accounts. He is subordinate to the Comptroller General and to the Military Accountant General in matters connected with Budget and Accounts; but in matters affecting military establishments and expenditure, the three Controllers are respectively subordinate to the Governments of India, of Madras and of Bombay in the Military Departments. His duties are to examine into all sources of military expenditure, to check, modify and submit the annual estimates, and to report to the Government on all suggestions for economy. His office is divided into two parts: (1) Secretariat; (2) Budget. The Secretariat Branch deals with all correspondence relating to the above subjects, other than the Budgets, with all references from officers of his Department as to disputes with each other or with outside officers, and with all appeals against the decisions of the Examiners. It receives indents for stores or applications to purchase stores, and all proposals for modifying the different Military Codes.

The Secretariat Branch of the Controller's Office.

Section B.—Military Account Department.

The Budget Department, as its name implies, deals with all matters connected with the annual estimates for each Military Department or Branch.

The proper position of the Controller with respect to the Examiners.

49. With regard to the position of the Controller himself, we think it should be made analogous to that held by a Civil Accountant General. He should be the Head of an Office, not of a Department. The Examiners should be his Assistants placed by him in specific charge of certain branches of the work, acting under his orders and responsibility, and receiving his instructions by word of mouth or on unrecorded memoranda. The present system under which Controllers and Examiners, sitting under the same roof, carry on lengthy official correspondence with each other should be stopped; and the right of the Examiners to appeal against orders issued by the Controller should be cancelled.

General constitution of the Department.

Colonel Collen's views as to the necessity of the maintenance of the purely military constitution of the Department.

50. During the course of our enquiries we took up the question whether it is possible and desirable to recruit the Military Account Department partly or wholly from non-military sources. Colonel Collen has favoured us with a lengthy note on this subject, in which he strongly advocates the retention of the present system of recruiting the Department, and considers it is very necessary that, except in the case of officers in charge of the Accounts Branches of the Controllers' Offices and of Assistant Pay Examiners, who may be uncovenanted men, none but military officers should be appointed thereto. Colonel Collen considers that the military science is one of great complexity, and that military finance, which is bound up with and involved in the science of war, must necessarily partake of the complicated character of military science; that it takes a number of years to understand the enormous number of details involved in military accounts; that military accounts can only be dealt with by officers whose training affords some guarantee that they understand the position of the persons, principles, and procedure of the army, and that they comprehend the means by which a military force is raised, trained, subsisted, clothed, equipped, and governed; that the payment of the army can only be properly performed by those who are familiar with the soldiers composing the army; and that the accounting, auditing, check, and control of military expenditure can be performed better by experienced military men than is possible with other agency. He dwells on the severity of the tests and training to which military men are subjected before being confirmed in the Account Department. He believes that it would be a grievous error, even from a purely financial point of view, to substitute an underpaid civil establishment for the present Department officered by men whose standing and possession of Her Majesty's commission is no inconsiderable guarantee of their honour and probity. He objects to the idea of retaining some of the appointments, say the Controller, for military men and of officering the rest of the Department by Civilians, as to be an efficient Controller an officer should have passed through every grade and have held all the important offices of the Department.

Counter-arguments from the analogy of other Departments.

51. In answer to these arguments we would point to the example of the manner in which the Accounts Branch is officered in the Civil and Public Works Departments. It is not considered there that an officer cannot master and check the accounts of the Opium, the Police, the Educational, and other Departments without

having served in them; and even in the Accounts Branch of the Public Works Department, where the work is of a highly technical nature, the account officers have in many cases never served in the Executive branch.

The necessity of Military Accountants to proceed on active service.

52. Colonel Collen states that a still more important objection to the employment of civilians in the Military Account Department, is the necessity for some of the officers of the Department being attached to military expeditions with a view to the accounting and auditing of outlay as it is incurred; it is urged that non-military men are not suited for such employment. We do not admit the soundness of this argument, nor understand the principle on which it is based. Many Civilians accompany military expeditions, such as Political Officers, war correspondents, and camp-followers of all sorts; and we see no reason why the officer in charge of the accounts of an expedition should not be a Civilian.

Authorities in support of Colonel Collen's views.

53. As far as opinions go, there is a considerable weight of authority on both sides. We have shown by the fulness of our abstract the weight which we attach to Colonel Collen's opinion, and we doubt not that most of the military officers of the Account Department agree with him. All those whom we have consulted do so agree, and one able officer of the Department informed us that he considers that there would be more friction between the Account Department and military men generally, if Civilians were employed in the Department; and that it requires considerable tact to fill the posts of the Military Account Department in a satisfactory manner.

Opinions in opposition to them.

54. On the other hand, we have received the opinion of the Commander-in-Chief of Bombay (now transferred to the Madras Command), who is strongly opposed to the system of manning the Military Account Department with military officers, and considers that the duties would be better performed by Civilians, and that less friction would be created in the minds of military men if the officer, who enforced the rules of the Code, was a Civilian, than if he was a military man like themselves. We have received similar views from other officers of high standing, who consider that there is no necessity whatever for officering this Department with military men.

The substitution of Civilians for Military men as officers of the Department, recommended.

55. After a careful consideration of the subject and forming an independent judgment based on the facts that have come to our notice since we commenced our enquiries, we have no hesitation in saying that we can see nothing whatever in the duties of the Military Account Department to necessitate their being performed by none but military officers. It will doubtless take Civilians appointed to the Department some little time to master the technicalities of military organisation which affect the Military Accounts and Military Finance, but we are unable to see that there is anything so complex about the military matters with which military account officers have to deal, that they could not be mastered by Civilian account officers of good education in a comparatively short period. At the present time there appears to be considerable room for reform in the military accounts procedure and also in the military codes affecting accounts, audit, and finance; experience has shown that whenever an officer, who is skilled in the civil system of account-keeping, is deputed to inspect the offices of the Military Account Department, he is at once able to suggest reforms more or less important, and we have ourselves been much indebted to the suggestions made by the two officers lately so deputed—Messrs. Kiernander

Section B.—Military Account Department.

and Byrne. Our conclusion is that the best way of effecting the desired reforms would be to import into the Military Account Department officers of considerable experience in account and audit procedure in other Departments.

The change to be carried out gradually.

56. The change that we contemplate can only be slowly and gradually carried out, and possibly it may be thought desirable to continue to employ none but military officers in the posts of Controller. If this is the case, it will be necessary to retain two or more military officers in each office to be in training to succeed to the post of Controller; but, under any circumstances, it is desirable that the Civilian element should be largely introduced into the Department.

Stringent tests to be required of candidates for admission into and before confirmation in the Department.

57. A stringent educational test should doubtless be laid down for obtaining admission into the Department, and, before officers are finally confirmed in the Department, they should be subjected to such further tests in accounts, and also in military procedure and technicalities, as will ensure that they have a thorough knowledge of the work they are likely to be called upon to perform. It would be well too if they were made to spend some time in one of each class of the disbursing offices they have to control (*vide* paragraph 17); and if no change is made, this recommendation might still be applied with great advantage to the present staff of military officers in the Department.

Service in the Department should involve the liability to proceed on active service.

58. All officers appointed to the Department should be given distinctly to understand that they are liable to be employed in the field in the case of war, and must proceed to any part of the world where their services may be needed.

Proposals as to the Reorganisation of the Department.

Scale of salaries too high, especially the staff pay of R1,000.

59. We come next to the task of setting forth our suggestions as to the future organisation of the Department. In the first place, we consider that the scale of salaries is unnecessarily high, and we take particular exception to the grant of R1,000 as staff pay to an officer in this Department who is not the head of the office, but is, as defined in our 49th paragraph, subordinate to the Controller. As already shown (paragraph 3), the Army Commission suggested the suppression of the grade of Military Accountants drawing R1,000 staff pay; the Government of India approved of this and recommended that this and some other changes should be carried out. The Secretary of State did not approve of all the recommendations made, and said he would be glad to receive a further report. In reply, the Government of India said it was not proposed at present to take any further action in the matter, and consequently the reduction of the emoluments of the highest grade of Military Accountants, which every one agreed might be carried out, was allowed to drop. We think the reduction ought now to be carried out, even though no other change in the Department should be made. If it be contended that the recommendation of the Government of India in this case followed on and formed a part of the general recommendation that no staff salary should exceed R800, and if that reduction has not been carried out in all Departments, we think it should be carried out in the Account Department, where the duties do not involve any heavy responsibility or exercise of independent authority in the case of officers who are subordinate to the Controller. As a matter of fact, R800 is the highest staff salary obtainable by any subordinate officer in the Commissariat, Ordnance or Judge Advocate General's

Departments. The staff pay of the heads of the Clothing Agency has been reduced from R1,000 to R800. The only cases where this high rate of staff pay still exists are those of the Deputy Adjutant General and Deputy Quarter Master General, whose duties will probably be considered to be more important and responsible than those of the highest Account Officers under the rank of a Controller.

Salaries should be consolidated.

60. Next, if the Department is to be wholly or partly manned by civil officials, it follows that the pay of the grades must be fixed at a consolidated figure; and even if this change is not carried out, we still consider it desirable that the salaries of all the officers of this Department should be fixed quite irrespective of the pay of their military rank. The employment is strictly non-military, and the emoluments of the officers employed therein should be based on the nature and extent of the duties they perform, and should not depend in any way on their military rank. The list given in paragraph 12 shows that there are many instances where officers in the higher grades draw less aggregate pay than officers in the lower grades, though they are presumably engaged on more important duties.

Necessity for fourth Controller assumed.

61. Looking to the distance of the Punjab from Calcutta and to the large amount of work which falls on the Bengal Controller's Office as compared with those of Madras and Bombay, we consider that, in undertaking the reorganisation of the Military Account Department, a fourth Controller's office should be formed, altogether irrespective of the possible division of the army into four army corps; and in making an estimate of the number of officers needed in the Military Account Department, we will assume that this suggestion is to be carried out.

Staff required for each Controllership.

62. The branches of work under each Controller will be as follows:—The Accounts Branch, the Audit of Pay, Commissariat, Ordnance, Clothing, and Medical Accounts: for these we consider that three officers (two superior Account officers and one assistant) in the regular graded service should suffice, besides a Medical Officer for all India for the Medical Store Depôt Indents and Accounts. One Paymaster will also be required for the Bombay Pay Office.

Provision necessary for test audits and local inspections.

63. In addition to this there will be needed, according to our proposals, two officers for carrying on a test audit and travelling inspection of the accounts of Executive Commissariat Offices and Ordnance Factories for the whole of India, and probably also it will be found desirable to utilise their services for examining the accounts of other disbursing officers, including those of Regimental Paymasters. We attach much importance to this suggestion for two reasons; they will have a good effect in correcting errors of system and procedure by personal instruction and example, more efficiently than it can be done by correspondence and objection statements, and also they will direct their attention not solely to the audit and the vouchers, but also to the necessity of the expenditure incurred. It is the universal complaint that at present a disbursing officer is satisfied and is free from all censure, if he can obtain a piece of paper to show that the money he disbursed was actually received by some one: the more important question whether that money ought to have been disbursed at all, whether there is some good result to show for the money, or whether the result could have been more economically obtained, is liable to be overlooked. This should be looked on as one of the most important duties of

the peripatetic test-auditors. They should be immediately subordinate to and should report to the Military Accountant General.

Number of officers required.

64. On this basis the number of officers required in future will be as follows :—

Controllers	4
Superior Account Officers	8
Assistant ditto	4
Inspecting Officers	2
Paymaster, Bombay	1
	19
Allowances for absentees	4
Officers in training	4
	27
Medical Examiner	1
	28

This proposal amounts to a reduction of the strength of the Department by three: as shown in paragraph 13, the present strength is 41, of whom 10 are Circle or Pension Paymasters: there remain 31, which is three more than the number we propose to keep.

Scale of pay in Public Works Department.

65. In the Public Works Accounts Department the scale of pay is as follows :—

		R
5	Examiners, 1st Class	1,600
5	„ 2nd „	1,350
4	„ 3rd „	1,100
8	„ 4th „ 1st Grade	950
11	„ 4th „ 2nd „	800
11	„ 4th „ 3rd „	650
15	Deputy Examiners, 1st Grade	550
13	„ „ 2nd „	450
12	Assistant Examiners, 1st Grade	350
	„ „ 2nd „	250
	Apprentices	100
84		

Proposed pay of the Controllers.

66. With the exception of the Controllers, so far as we can gather, no officer of the Military Account Department has such important work as the Examiners of the Public Works Department in charge of the accounts of the large Provinces and of the Railways. We consider that if four Controllers, as we recommend, are employed, the pay of these officers may be placed as proposed by the Army Commission at R2,000, and that the officer stationed at Calcutta should receive R2,250.

The pay of the lower grades to be assimilated to that in the Public Works Accounts Department.

67. The pay of the grades below the rank of Controller may well follow that in force in the Public Works Department. The eight superior Accountants, the two Inspecting Officers should draw R1,000 and upwards; for the rest salaries below R1,000 should be provided. For Uncovenanted Civilians an

initial salary of R350 will be sufficient. Military officers, if the Department is still recruited from among them, should enter it when they are Lieutenants and have served five or six years in the Army: for them, too, it will be sufficient to provide that they should enter the Department on the R350 grade, and should, when reported fully qualified for executive duties, be promoted to the R450 grade.

Proposed scale of pay.

68. We think that the following scale which, in the grades below those of the Controllers, closely approximates to the scale in force in the Public Works Accounts Department, will probably meet the requirements of the Military Account Department:—

	No.	R
Controllers at R2,250	1	2,250
" at R2,000	3	6,000
Military Accountants, 1st grade, at R1,600 . . .	2	3,200
" " 2nd " at R1,350 . . .	2	2,700
" " 3rd " at R1,100 . . .	3	3,300
" " 4th " at R1,000 . . .	3	3,000
Assistant Military Accountants, 1st grade, at R800 . .	3	2,400
" " 2nd " at R600 . .	3	1,800
" " 3rd " at R450 . .	3	1,350
" " 4th " at R350 . .	4	1,400
	27	27,400

Comparing this table with that in paragraph 12, the 33 graded and five ungraded officers there shewn draw R41,809, this proposal effects a saving of R14,409 per mensem, or R1,72,908 per annum.

Staff pay of Medical Examiner.

69. For the Medical Examiner the present scale of staff pay (R800 or R550) seems unnecessarily high; and we should recommend the adoption of the allowance proposed by the Army Commission, R400. This will give a saving on staff pay of R1,500, and there is a further economy in setting two officers free for military duty.

Further resulting savings in the Commissariat Department.

70. Besides the saving that would be effected by reorganising the Military Account Department on the lines we have indicated, our proposals for abolishing the Central Commissariat Account Offices will set free twelve Commissariat Officers, as well as the allowance made for supplying the places of such of these Officers as may be on furlough. Placing the cost of the Commissariat Officers at R800 each, the reduction of their number by twelve will effect a saving of R1,15,200.

Simplification of work and decrease of office establishments.

71. The amalgamation of the offices in each Circle of the Military Account Department and placing the whole of the establishment under the Controller, and the amalgamation of the records and the cessation of correspondence between the several branches of the office should lead to a considerable reduction of establishment. For instance, a letter now addressed by the Pay Examiner to the Controller is drafted, approved, fair-copied, and indexed in the office of the former, and then registered and indexed in the office of the latter. A further similar process is gone through if the same letter is transferred to the Ordnance or Commissariat Examiner for enquiry before disposal, and probably in all these offices a précis of the former correspondence is prepared. This must lead to the undue expansion of establishments and accumulation of duplicate and triplicate records, to say nothing of waste of time and consumption of stationery.

Section B.—Military Account Department.

Comparison of the number of hands employed in certain branches of the Military Account and of the Accountant General's Offices in Bombay.

72. We understand that at the present time some 55 clerks at a total cost of R2,157 per mensem are employed in the Record Section of the Bombay Military Account Offices, while the Record Section of the Accountant General's Office, Bombay, consists of 21 clerks costing R935 per mensem. When it is considered that a large portion of the records relating to correspondence between the Controllers and the Examiners and the Examiners and the Paymasters and Commissariat Officers should, in our opinion, cease, there must be a large room for further economies in the salaries of establishment. Moreover, the scale of salaries in force in some cases appears high and seems capable of reduction.

Aggregate anticipated savings.

73. The savings we propose may be summed up as follows :—

	R
Abolition of Superintendent of Details, Madras (paragraph 21) .	12,924
Abolition of offices of Circle Paymasters (paragraph 31) . .	66,000
Reorganisation of Military Account Department pay of officers (paragraph 68)	1,73,000
Saving in Medical Examiners (paragraph 69) besides pay of two Officers	18,000
Reduction in the number of Commissariat Offices (paragraph 70)	1,15,000
Savings in establishments of Account Offices (paragraphs 71-72) .	Not estimated.

On the whole, it appears possible that the reorganisation of the Military Account Department on the lines before indicated should yield a saving of from three and a half to four lakhs of rupees per annum. The changes we have recommended must doubtless be brought about gradually, but nearly the whole saving may be expected to be realised in a few years. The forming of the fourth circle should greatly facilitate work, and we confidently believe that considerable improvement in efficiency may be expected to arise from the changes we have recommended.

The 10th March 1887.

SECTION C.—PAYMENT OF MILITARY PENSIONERS.

Consideration of the subject in 1883.

1. The question of the agency that should be employed in the paying of military pensioners came under review in 1883 in connection with proposals to modify the existing pension pay circles and to alter the dates on which pensions were paid throughout Northern India. The payments of military pensions in the Bengal Army are now made half-yearly, while in Bombay they are paid quarterly, and in Madras monthly. In Bengal, the payments are in some cases not made until three months after due date.

History of previous suggestions for change.

2. In the notes attached to Military Department Proceedings, November 1883, Nos. 1161—66, the past history of the payment of military pensioners was reviewed by Colonel Collen in considerable detail. It was practically allowed on all hands that the prevailing system was unsatisfactory and needed reform, as under it many pensioners were paid nine months in arrears. Colonel Collen suggested that the best way of meeting the case would be to institute a complete change of system, and to place the payments in the hands of the District Civil Officers, which would allow of the pensioners being paid quarterly with punctuality and without having to undertake long journeys.

The places at which payments are made for each district are detailed in Colonel Collen's note, and need not be repeated here.

3. Colonel Collen shows that this matter had been considered in different shapes on previous occasions.

Mr. Foster's proposal, 1865.

Mr. Foster in 1865 suggested that the names of military pensioners who received their pensions from Civil Treasuries should be struck off the Military Pension Paymaster's books, and their descriptive rolls made over to the Civil Accountant General, the charges being adjusted between the Civil and Military Officers of Accounts.

This proposition led to a review of the system of paying pensions in the three Presidencies, but as the three Controllers, the Military Accountant General and the Military Department agreed that no change was desirable, the proposition was negatived.

Sir G. Kellner's proposal of 1871.

4. In 1871, Sir George Kellner, then Military Accountant General, considered that a reduction in the number of pension paymasters in Bengal and Bombay might be found practicable by adopting the Madras plan of paying pensions through the local civil authorities. No action in the matter appears to have been taken.

Sir H. Ramsay's objection in 1873.

5. In 1873, Sir Henry Ramsay, the Commissioner of Kumaon, brought to notice the great inconvenience and hardship entailed by the present system of paying pensioners in the Kumaon district. He considered it was very desirable that the old practice of paying military pensioners in the hills, through the Civil Officers, should be re-introduced, that the hardship inflicted on pensioners was very great, and that the chance of fraud was less when payment was made through the Assistant Commissioner than by a strange paymaster.

The Controller objected to this plan, and the Military Department endorsed the objection.

6. At the end of 1873, Sir Henry Ramsay again referred the question. He considered it more easy to deceive a peripatetic Paymaster and the Bengali

Babus who examine the rolls than the Civil authorities who always remain on the spot.

Summing up of arguments in 1874.

7. The matter was again considered in 1874, the Controller still objecting to change. The case for and against making payments by Civil Officers was then summed up as under—

Against.

1st.—That the Civil Officers have already enough to do.

2nd.—That it was alleged fraud would be more easy.

For.

1st.—That it would be more economical both to the State and to the pensioners.

2nd.—That Civil Officers knowing their districts and sub-divisions would become better acquainted with a limited number of pensioners than the Deputy Paymaster can possibly be.

3rd.—That it might interest these old servants more directly in the cause of order, as they would become more directly connected with the stability of the Civil authority.

4th.—That it would be a great boon to the pensioners themselves.

Reference to the Commander-in-Chief.

8. Sir Henry Norman was not sure that there was not force in the objections, and by his order the case was referred to the Commander-in-Chief for opinion, after consulting experienced officers of the Native Army, whether the present system could be improved without running the risk of fraud.

Opinion of the Commander-in-Chief in 1874.

9. The Commander-in-Chief replied that the system could only be altered in one of two ways:

1st,—by increasing the number of paymasters, reducing their circles, and requiring them to attend at numerous points within their circles; or

2nd,—by paying pensioners through the Civil authorities.

The Commander-in-Chief was in favour of the first plan for pensioners in the plains, and in favour of the second plan for pensioners in the hills and in remote districts. It was determined to make no change.

Objection raised by the Collector of Allahabad, 1875.

10. The matter was again brought up in 1875 on a complaint being made of the inconvenience and danger of assembling and detaining several thousand pensioners at Allahabad during the months of April and October. Mr. Robertson, the then Collector of Allahabad, considered that arrangements could be easily made for the payment of pensioners at the District Treasuries. A possible change of system was again discussed, but Government accepted the view that the preponderance of argument was in favour of the Military Department doing its own business in its own way, and that there was no reason for making a radical change in the system.

Case re-opened in 1883.

11. Colonel Collen, in his note of 1883, pointed out—

That there were strong grounds for making a change in system, and submitted that the most desirable change was to use the existing Civil Agency spread over the country;

Military.

Section C.—Payment of Military Pensioners.

That all civil pensioners are paid at the Civil Treasuries, and that in earlier days military pensioners in the Punjab were paid by the Civil authorities;

That it seems more than questionable whether a pension paymaster paying 5,000 or 10,000 pensioners, whose identification must be exceedingly difficult, is a better agency for the prevention of fraud than a Civil Officer who is interested in, and likely to be acquainted with, the military pensioners residing in his district or sub-division, especially as military paymasters are frequently changing;

That there is a real advantage to the pensioners from being paid by Civil Agency, as this would save the men from travelling long distances.

Colonel Collen, further called attention to a letter published in the *Pioneer* of the 30th July 1883, pointing out the evils of the present system. While dealing with this question, it occurred to Colonel Collen that the case might be met by paying pensioners, by money orders or postal notes, and he consulted the Chief Superintendent of the Civil Pensions Department and Mr. Tupp, then Accountant General, Bengal. This proposal, however, was unfavourably reported on by both officers, as this would be no guarantee that the money would reach the right persons, or that pensions would not be continued after the death of pensioners. Mr. Tupp, however, said—"I would make all pensions, civil and military, payable at each tehsil or sub-division Treasury throughout the country, and then a man would never have to go more than 20 miles for it, and he would be in his own part of the country, where fraud would be impossible, as every one would know him personally."

Opinion recorded in the Military Department.

12. Colonel Collen, in conclusion, strongly advocated that the paying of military pensioners should be made over to the Civil Department, and pointed out that this procedure could not be called a rash innovation, inasmuch as it is largely followed in Madras, where, out of 61 paying officers, 28 are Civil Officers. He believed that the paying of military pensions by Civil Officers would be a reform of great value, that it would prevent, rather than encourage, fraud, and that it would be a great boon to the pensioners. Both Colonels Newmarch and Chesney agreed generally with Colonel Collen, but before taking further action, it was decided to consult His Excellency the Commander-in-Chief, and also to get the views of the pensioners themselves through selected commanding officers. The Controller of Military Accounts, Bengal, was also asked to obtain the views of the pensioners generally on the subject.

Opinion of Selected Commanding Officers.

13. The officers consulted, *viz.*, the Officers Commanding the—

2nd Bengal Cavalry,
9th Bengal Infantry,
11th Bengal Infantry,
15th Bengal Cavalry,
19th Bengal Lancers,
1st Bengal Infantry,
21st Regiment, Punjab Infantry,
45th Regiment, Rattray's Sikhs,

all reported in favour of the change, which was strongly supported by Generals Cureton and Sir M. Biddulph.

Opinion of Colonel Vibart.

14. The Officer Commanding the 15th Bengal Cavalry reported that a large portion of the pensioners of his Regiment, namely, those residing in the Dera Ismail Khan,

Military.

Section C.—Payment of Military Pensioners.

Bannu, Shahpur, and Jhang Districts already drew their pensions from the head-quarters treasuries of their districts. This was found advantageous, as the men were paid punctually, but it would be an appreciable boon if a system could be introduced of paying pensions quarterly at sub-treasuries of districts, thus saving the men from long journeys.

Opinion of the Commander-in-Chief.

15. His Excellency the Commander-in-Chief concurred in the views expressed, but drew attention to a point brought to notice, that it should be distinctly provided that pensions should not be liable to be attached for claims against the pensioners.

This point is already fully secured, so the opinion in favour of the change on the part of the Military authorities and the men consulted may be said to have been unanimous.

Opinion of selected pensioners.

16. The result of the enquiries made by the paying officers from the pensioners themselves was reported by the Controller as under:—

	Number who prefer to be paid by the Civil authorities.							Number who prefer the present system.	
	Commissioned Officers.			Other ranks.					
	Quarterly.	Half-yearly.	Total.	Quarterly.	Half-yearly.	Yearly.	Total.	Commissioned officers.	Other ranks.
North-West Provinces Circle . . .	10	10	20	33	31	2	66	1	13
Punjab Circle(a) . .	1	...	1	13	1	...	14	7	85
TOTAL .	11	10	21	46	32	2	80	8	98

(a) The replies of the Punjab pensioners do not appear to have been quite correctly tabulated, as 20 men out of the 106 asked are more or less in favour of payments being made by Civil Officers. The percentage unfavourable to the change is thus considerably reduced.

Out of 207 men from whom enquiries were made, 101 were in favour of making the payments over to the Civil authorities and 106 preferred the present system. While a large majority of the North-Western Provinces pensioners were in favour of the change, there was a strong feeling in the Punjab against the proposed transfer of the duty of paying pensions to the Civil authorities. This was apparently due to a feeling of distrust as to the action of native officials at outlying treasuries. The Controller was in favour of continuing the present system, but considered that the number of stations visited by the paymasters should be increased. It was then submitted to Government that the change should be introduced in the North-Western Provinces Circle.

Further information supplied.

17. Before passing orders on the matter, General Wilson desired to be furnished with further information under the following heads :—

(1) Up to what date the pensioners in the North-West Provinces Circle, Allahabad, received their pensions?

(2) By whom they were made, on what dates, and at what places?

(3) What was the total number paid in the Circle, and the dates over which payments extended?

(4) How long the pensioners were detained at each place, on what dates they assembled, and the dates on which the payments ended?

Military.

Section C.—Payment of Military Pensioners.

(5) What was the longest distance any pensioner came to receive his pension?

This information was duly furnished.

In the first Circle the payments were made by Major Doyle, who is not an officer of the Military Account Department.

11,325 pensioners were paid, 100 of these were paid by transfer receipts, and 166 through Civil Officers under what is called the advance system.

The time occupied in paying the pensioners extended from 1st April to the 27th June 1884.

The average detention of each pensioner was from two to seven days; and the longest distance travelled was from 50 to 100 miles.

In the second Circle, the payments were made by Major Clutterbuck and Major Doyle, neither of whom are in the Military Account Department.

12,052 pensioners were paid, of whom 296 were paid by transfer receipts, and 1,181 through Civil Treasury Officers under the advance system.

The time occupied in paying the men extended from the 1st April to 15th July 1884.

The average detention of each pensioner extended from 2 to 5 days.

Decision to make no changes.

18. With this information before him, General Wilson came to the conclusion—

That it seems uncertain whether payment of pensioners quarterly would be acceptable to a large portion of them.

That it is feared that payment of pensioners by Civil Agency might lead to a feeling of distrust and uncertainty.

That the suggested change would increase the risk of fraud.

That the pensioners do not object to being paid in arrears, and that in many cases they voluntarily only attend once a year, preferring to receive a larger sum at one time.

And that for the above reasons it does not seem desirable to the Government of India to disturb a thoroughly well-understood system; and that in order to guard, as far as possible, against any hardship or inconvenience, more precise orders will be given to disbursing officers.

Lord Ripon having agreed in these views, orders were issued accordingly.

Decision contrary to weight of evidence.

19. We venture to think that the decision thus come to was opposed to the great mass of the evidence. The consensus of opinion expressed in favour of the change by His Excellency the Commander-in-Chief and the officers consulted by him is worthy of consideration. Practically, all the British officers consulted are in favour of the change, as also are the Native officers and soldiers of the regiments under their orders. A large majority of the pensioners in the North-West Circle would like to see the change carried out; but, on the other hand, the Punjab pensioners prefer the present procedure. Sir Henry Ramsay, who probably understood the Native character better than most English officers in the country, strongly advocated the change in the interests of the Native pensioners. Again, we have the opinion of Colonel Vibart, Commanding the 15th Cavalry, which has already been quoted, showing that the procedure advocated is now largely followed in the Punjab. And, finally, we find from the return called for by General Wilson that, out of 23,377 pensioners paid in the North-Western Provinces in 1884, 1,347 were actually paid by the agency of Civil Officers.

Military.

Section C.—Payment of Military Pension

Instances of the inconvenience of present system.

20. It must be a considerable boon to a large majority of the pensioners to receive their pensions as near their home as possible.

The reply of Sepoy Panchan may be cited as an instance of the objectionable nature of the present procedure :—

"Village Reva, Zillah Baraich, distant 8 miles from Baraich, and 80 miles from Lucknow, my present paying station.

"I have at present to hire a pony to bring me to Lucknow, which costs me R4 each time. Lucknow is the nearest paying station to my home. I should consider it a great boon to be paid quarterly by the Treasury Officer, Baraich."

This sepoy's pension is R4 per mensem or R48 per annum, and he has to expend R8, or one-sixth of his pension, each year, and very possibly considerably more for his food on the journey—to allow him to draw his pay.

Subadar Sultan Doobey, who resides at Koorsah, Zillah Unao, 20 miles from Unao, and 88 miles from Lucknow, his paying station, says :—"I am in receipt of a civil pension, which I draw from Unao Treasury; it would be a great convenience and saving of expense to me to be paid also quarterly my Order of British India allowance by the Treasury Officer, Unao."

This officer has experience of both systems and prefers the change.

Views of Punjab pensioners exceptional.

21. The arguments in favour of the proposed change are very strong and would be unanswerable but for the opinions expressed by the Punjab pensioners.

There appears something very peculiar in the opinions of these men, and when this is compared with the opinion of the Punjab soldiers consulted and the procedure already in force in several districts in the Punjab, which the Punjab soldiers desire to see extended, we cannot help having doubts as to the views given by the Punjab pensioners being the real views of the men. It would appear not improbable that interested parties may have spread stories adverse to the Civil authorities amongst the pensioners. Under any circumstances, it appears clear from the replies of some of the pensioners that the payment of pensions quarterly at the Tahsil treasuries would be a boon to the poorer men. If men prefer to be paid at District Treasuries, they can always elect to be so paid.

Additional evidence on the subject.

22. We have lately received independent information volunteered by a private gentleman residing at Simla, to the effect that it has come within his own observation during a considerable number of years that pensioners, many of whom are very infirm, congregate in great discomfort at that station for days before the paymaster arrives, so as to ensure not missing him; for if pensioners are not present on the day or days when payments are made, they must wait for payment of their stipends until the paymaster's next visit—six months later. Our informant adds that it would be a great boon to pensioners to be paid at the local treasuries by Treasury Officers.

Conclusion as to the desirability of the change.

23. After a careful consideration of the matter, we come to the conclusion :—

That to pay military pensioners at Head-quarters and Sub-Treasuries of districts would be a decided boon to this body.

That the payments may be made monthly, but, of course, if in any case pensioners prefer to draw their pensions quarterly, half-yearly or yearly, this course can be adopted.

That the risk of fraud would be reduced by adopting this procedure.

This is simply extending the procedure now adopted in connection with civil pensioners to military pensioners, and as it acts well in the one case, we see no reason why it should not be equally suitable to the other.

We believe that a considerable saving will arise from adopting this procedure, and the only objection we see to it, other than the dislike of some of the pensioners to a change (a dislike which we conceive is not felt by the majority and would not survive a few months' experience) is the fear lest the Civil Treasuries should not be able to cope with the work. Regarding this we give some figures in our last paragraph which lead to the opinion that no serious difficulty would arise, but the question will have to be looked into in detail (if the Government of India approve the principle we advocate) by the Local Governments concerned.

Financial result of proposed change.

24. We proceed to examine what the cost of the present system of paying Military pensions is, and what economy might be effected by transferring the duty to Civil Agency.

Bengal.

25. The provision for making payments to pensioners of the Bengal Army is made in the estimates of the Circle Paymasters.

Four officers are shown as Pension Paymasters in the list of the Department, but as they are only employed in this duty during part of the year, it would not be right to charge the whole of their pay to this work.

The following figures have been given us as the actual cost of officers and establishments employed in paying pensions in Bengal in 1885-86:—

	R
Pay of officers	10,568
Office establishment	19,556
Deputation and travelling allowances	12,470
Contingencies, postage, &c.	4,635
Total	47,229

Madras.

26. In Madras a considerable number of the Military pensioners are paid by the Civil Department; notwithstanding this, the outlay on this account shown in the Military estimates is as under—

	1886-87. R
Superintendent of Family Pensions (Military pay R527, staff R600, Presidency house-rent R125)	18,635
Office establishment, 26 clerks and 8 servants	9,396
Travelling and out-station allowances	300
Allowances to officers for paying pensions	28,000
Contingencies, postage, &c.	2,230
Total	58,561

N.B.—The staff pay has since been reduced to R500.

Enquiries made from Madras Government.

27. We enquired of the Government of Madras—(1) what the exact duties of the Superintendent of Family Pensions were, and whether the post might not be abolished in the event of the payment of pensions being transferred to the Civil Department; and (2) what was the nature of the expenditure represented by the grant of R28,000 on account of allowances to officers for paying pensions.

Military.

Section C.—Payment of Military Pensioners.

Reply of Madras Government.

28. The Government of Madras replying to our enquiries, on the 6th October 1886, stated that the outlay incurred in Madras in paying pensions and family payments is as follows :—

	Per mensem. R a. p.	Per annum. R a. p.
Superintendent—		
Pay as Lieutenant-Colonel . . .	827 14 0	
Staff allowance	600 0 0	
Presidency house-rent . . .	125 0 0	
Total .	1,552 14 0	18,635 0 0
Head office—		
Pension branch	3,744 0 0	
Family payment branch . . .	5,028 0 0	
		8,772 0 0
Family Payments. Extra establishment for Burma	...	2,160 0 0
Menial servants	...	612 0 0
Average annual cost of Superintendent's Inspection Tours	...	112 0 0
Office allowance drawn by paying officers at up-country stations	...	30,384 0 0
Total .	...	60,675 0 0

A list is appended to the letter, which shows that pensions are paid at 87 stations—by Military Officers at 42, and by Civil Officers at 45: in April 1886 the number of pensioners paid by Military Officers was 23,529, by Civil Officers 5,525.

Madras Government thinks the Superintendent of Pensions and Family Payments should be retained.

29. The letter goes on to give a full account of the duties of the Superintendent of Pensions and Family Payments, which is abstracted below; admits that his inspection work has been somewhat neglected and should be more actively carried on; contends that the monthly system of payment is preferable to quarterly or half-yearly payments, an argument which is quite in accordance with our views; and states that in the opinion of the Madras Government there is ample occupation and quite sufficient responsibility at stake for the employment of a specially selected officer for the appointment. Having in view, however, the necessity for economy, the Government is prepared to reduce the pay of the appointment by R100 on the occurrence of a vacancy.

And no change in system made.

30. The letter concludes as follows :—

In the interests of the Madras Army, the Right Honourable the Governor in Council, moreover, feels it incumbent upon him to stipulate that the important and long-established Family Payment and Pension system of the Presidency should be maintained exactly as heretofore, while it seems to His Excellency essentially necessary that these departments should be supervised by an officer of the Madras Army, conversant with the traditions, regulations, and language of the sepoys serving under the Government of this Presidency,—a condition which it might be impossible to fulfil were the duties entrusted to the Accounts Department.

Duties of Superintendent, Family Payments and Pensions.

31. The following is an abstract of the information given regarding the duties of the Superintendent of Family Payments and Pensions, which may be classed under two heads :—

(1) He has direct control over the Pension Department.

Section C.—Payment of Military Pensioners.

(2) He is the official through whom remittances are made by troops and followers who may be on field or foreign service to families they have left behind.

32. The Superintendent is not concerned with the actual payment of pensions; not even in Madras itself.

Pension Department.

He prepares the pension certificates from the Proceedings of Pension Committees, enters them in registers, and forwards them to the stations selected by the pensioners.

He keeps up a complete register of all pensioners, classified under eight distinct heads.

He prepares the annual returns regarding pensioners, the pension budget, and statistical return of the age of Native pensioners, and the annual alphabetical register of European pensioners.

He carries on correspondence regarding pensioners.

He authenticates all abstracts and muster rolls of European and Native pensioners,—with the exception of those of commissioned and warrant officers, their widows, and out-pensioners of Chelsea Hospital,—when forwarded to him by the Pay Examiner, and compares them with the registers kept in his office.

He also periodically inspects the offices of some of the officers entrusted with the payment of pensioners.

These duties purely mechanical.

33. We can see nothing in the duties performed by the Superintendent of Family Payments and Pensions in connection with the payment of pensioners, which calls for the employment of a special officer. These duties, save those of the inspection of the pension-paying offices, are purely of a mechanical and routine nature; they are performed in the Bengal Presidency by the Military Account Department; and they may well be made over to the Account Department to which the accounting for Military pensions may in future be entrusted. This transfer should lead to some economy in establishment, as it is apparent that no small portion of the duties of the office is to check the work which is afterwards checked in the Pay Examiner's Office.

Family Payment Department.

34. As regards the family payments, the Superintendent is the medium through whom troops employed on foreign or field service make remittances to their families.

In this capacity he receives full information from each regiment of the family payments to be made, keeps full accounts of these transactions, and advises the paying officers at each station of the payments they should make, sending them the necessary sums by transfer receipts.

The work is heavy, as all troops in the Madras army employed in Burma, even in time of peace are considered to be on foreign service, as also are all troops employed north of the River Kistna.

Owing to the number of troops now in Burma the work is of course unusually heavy.

Rules as to Family Assignments.

35. Under Army Regulations, Part II, all Native commissioned, non-commissioned officers and men of the Native army employed on foreign or field service are permitted to make assignments not exceeding one-half (two-thirds for Madras troops) of their respective pay and allowances for the support of their families, under the arrangements prescribed for each Presidency.

Military.

Section C.—Payment of Military Pensioners.

System in the Bengal Army.

36. We find in the Bengal Army that the rolls of family certificates for each regiment on field or foreign service are sent to the Commandant of the Regimental Depôt, and that this officer applies monthly to the Circle Paymaster for transfer receipts to the extent required, one transfer receipt being applied for, payable to the treasury officer, for all payments to be made from any one treasury. The transfer receipt, with a roll of the payments to be made at each treasury, is forwarded by the Depôt Commandant to the treasury officer concerned; and he disburses the specified amounts to the payees, who are all supplied with family certificates of the amounts payable direct from the head-quarters of the regiment or from the person who makes the payments.

System in Madras.

37. In Madras, the Superintendent of Family Payments and Pensions takes the place of the Depôt Commandant in Bengal. The Superintendent forwards the roll of the payments to be made at each station, accompanied by a transfer receipt for the amount, to the officer in charge of family payments at each station, and this officer cashes the receipt and makes the payments.

Work could be done in Madras as in Bengal.

38. At Madras, as in Bengal, there must be an officer in charge of the Depôt of each regiment on field or foreign service, and we cannot conceive that any useful purpose is served by employing the Superintendent of Family Payments to be the medium of obtaining transfer receipts and remitting them to the paying officer, instead of employing the Officer Commanding the Depôt of each regiment. We fail to see that there is any necessity whatever for maintaining an officer for the general administration of the family payments. This officer, in the matter of these payments, clearly fills the position of a fifth wheel under a coach, and the exercise of his functions must tend to multiply routine and retard the actual business of the payment of the family allowances. We consider that his functions in connection with the payments should cease, and that the system in force in Bengal and Bombay—of employing the agency of Depôt Commandants—may with advantage be substituted.

Simplification of Bengal system suggested.

39. Even, however, in the Bengal system there is more or less circumlocution, and we do not see any valid reason why the family rolls should not be sent direct from the head-quarters of each regiment on field or foreign service to the treasury officer by whom the payments are to be made, who should be authorised to make the payments until directed to discontinue them, debiting the amounts paid in ordinary course to the Military Department for adjustment. This will save the issue of transfer receipts and much simplify the whole procedure.

Appointment of Madras Superintendent unnecessary.

40. Having come to the conclusion that the Superintendent of Family Payments and Pensions is not necessary for the satisfactory payment of either pensions or family payments, we can come to no other conclusion than that the appointment should be abolished.

Allowances drawn by paying officers.

41. We have next the allowances drawn by paying officers. These are shown in a return of 1878 under 3 heads—"Staff salary and other remuneration to Paymasters under paragraphs 177 and 178, pages 425 and 426 of Pay Code of 1861, and G. O. G. No. 14 of 1864;" "Office establishment and cost;" and "Stationery, Travelling and other contingent charges." The former amounted to R1,994 per

mensem, paid at 53 stations; the second column contains only R14, paid at Madras for two peons; and the third R310, being six travelling allowances of R40, and one allowance of R70, at Madras, R30 for conveyance allowance, and R40 for office rent. Appendix H to the letter of the Madras Government quoted above, divides the payments into three columns: Office allowance, paid at 52 stations, amounting to R2,215; Group allowance, *i.e.*, three allowances of R40 each, corresponding to the travelling allowances in the former return; and mileage, R197 paid at five stations. The total is R2,532 per mensem, or R30,384, which corresponds with the figure shown in paragraph 28.

Rules as to these allowances.

42. The rules under which the payments denoted in the first column of the return referred to are made, appear to be those contained in Army Regulations, Volume I, Article 996:—

Special officers in charge of 100 and upwards of holders of family and pension certificates,—R30 per mensem, with an increase of R1 for every 25 in excess of 100 certificates.

Station Staff Officer (or Commanding Officer),—for 25 to 99 certificates, R10 per mensem; for 100 certificates and over, R14 per mensem, with an increase of R2 for every 50 certificates up to 400; and a further R1 for every 25 certificates over 400.

It is stated that Civil Officers receive allowances at about the same rate as Military Paymasters, and that this allowance is intended to pay for clerks and stationery, and cannot be called *remuneration* for the officer's work.

Employment of special officers to pay pensions.

43. The allowances of R40, shown as group or travelling allowances, are connected with the employment of special officers at certain places for the payment of pensions. Some papers have been shown us containing a discussion which took place in 1878-80 concerning the mode and cost of paying pensions in Madras. The return prepared in 1878, already referred to, showed that there were 29,189 pensioners, and 6,058 family certificate-holders at 92 stations; at 16 stations the pensions were paid by Military Officers specially appointed; at 47 stations they were paid regimentally (*i.e.*, by the Station Staff Officer or Officer Commanding, or by some Regimental Officer), and at 29 stations by Civil Officers: the cost was R1,994 per mensem as staff salary, and R329 per mensem for fixed travelling allowances, contingencies and establishment; total R2,318 per mensem, or R27,816 per annum. In February 1880 the cost was returned as R2,373 per mensem, or, including the staff pay of the Superintendent of Pensions, R3,427, or again including the pay of 8 Military officers (3 Lieutenants-Colonel, and 5 Majors) who were employed solely in paying pensioners, R9,114 per mensem.

The Commander-in-Chief's views on such employment.

44. The Commander-in-Chief, Sir Neville Chamberlain, wrote very severely on the impropriety of employing Military officers on these duties—

"which could be carried on as well by an equal number of respectable clerks."

"These officers now draw high salaries for performing the most trivial and perfunctory duties which I believe occupy them only for a few days in each month. Some of them are becoming qualified through lapse of time to earn higher pay, and all are qualifying for pensions of some eleven hundred pounds a year."

He went on to say that they were all, except one, unfit for military duty, and it was only by their being occupied in this work, and thereby escaping Military supervision, that they were enabled to continue in the Army.

"The duty on which they are employed is in no case military, and could not be acceptable to an efficient officer possessed of any military spirit."

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This view, however, was not accepted by the Madras Government, who held that it was better for those officers to be employed in this way than to be on "general duty."

Long continuance of such employment.

45. Of the officers referred to in this correspondence, three—Colonel Philips, S.C., Colonel Budd, S.C., and Captain Mayne, (invalids) are still employed as Paymasters of Pensions. Of these the one who was worst reported on by the Commander-in-Chief for character and capacity, is now at Mercara, and has only 69 pensioners to pay; for this he receives R25 staff salary only, but draws his pay as Lieutenant-Colonel and is qualifying for Colonel's allowances, though condemned as "unfit for military duty of any kind."

Names and rank of officers so employed.

46. There are at present (as shown by Appendix H to the Madras Government letter) 13 military officers, one of whom is unattached, two are on the general list, one is on the Invalid establishment, and 9 are in the Staff Corps, who are solely employed in paying pensions. Their pay as military officers ought therefore to be added to the figures in paragraph 28 in order to show the full cost of the pension-paying establishment in Madras. They are stationed thus—

	STATIONS.	No. of pensioners.	Military pay. R	a.	p.
Lieut.-Col. Kelly, Unattached	Arni and Arcot	788	640	14	0
Col. Sherman, S.C.	Bangalore	1,784	827	14	0
Lieut.-Col. Orchard, S.C.	Chicacole	1,618	827	14	0
Captain Mayne, E. V.	Chittoor and Vellore	2,435	340	6	0
Major Haleman, S.C.	Kondapilly, Guntoor and Masulipatam	1,693	640	14	0
Lieut.-Col. Stevenson, S.C.	Ellore, Samalkotta and Rajamandri	2,270	827	14	0
Col. Phelips, S.C.	Madras	2,445	827	14	0
Lieut.-Col. Bradstreet, Genl. List	Secunderabad	1,898	827	14	0
Lieut.-Col. Huddleston, S.C.	Trichinopoly	1,460	827	14	0
Major Powis, Genl. List	Vizagapatam and Vizianagram	3,024	640	14	0
Col. Budd, S.C.	Mercara	69	827	14	0
Lieut.-Col. R. F. Taylor, S.C.	Kampti and Sitabaldi	1,015	827	14	0
Col. Obbard (since retired)	St. Thomas' Mount and Pallaveram	959	827	14	0
	Total monthly pay	...	9,713	14	0
	Annual pay	...	1,16,566	8	0

It can hardly be disputed that the duties of these officers are altogether insignificant as compared with their salaries, and that the work can be done by the Civil officers at a very moderate cost, a slight increase to the clerical establishment at the Treasuries being all that is required.

Madras Rule as to Foreign Service.

47. We have referred in a separate Note—Section D of this Chapter—to the special privileges given to Madras Military pensioners in respect of compensation for dearness of food, double compensation being given at certain stations north of the Kistna. It appears that in the Madras Army service anywhere north of the River Kistna is looked upon as foreign service. This is evidently a tradition which has been handed down from times long past, and considering that for many years the Madras Army has been largely recruited from districts north of the Kistna, it

appears desirable that the present procedure should cease. As an example of the anomaly of the present system, we may state that out of 29,000 pensioners mentioned in the return forwarded to us, over 12,500 draw their pensions at stations north of the Kistna. Again, service at Secunderabad, which is a favourite station, and is only about 30 hours from Madras by railway, is, under the present system, considered foreign service.

Bombay charges.

48. In Bombay there are four officers engaged in the payment of pensions: two are Circle Paymasters and take the Presidency Circle between them, giving the rest of their time to the other work of their Departments, and two are classed as Pension Paymasters, and give most of their time to this work, though liable to be utilised at spare times in the Account Department. The figures charged in the Military Estimates for paying Military pensioners are as follow :—

	1885-86.	1886 87.
	R	R
2 Pension Paymasters	12,998	22,953
Office establishment (14 clerks and 6 servants)	9,660	9,720
Deputation and travelling allowances	4,600	4,600
Office rent, contingencies and postage	830	962
Total	28,088	38,235

Details of establishment.

49. The details of this establishment, as given in the estimates of 1885-86, are as follows :—

PRESIDENCY PAYMASTER—ADDITIONAL ESTABLISHMENT.

Office Establishment.	R	
4 Clerks on R100, R60, R40, and R30	230	
Servants—2 Peons on R10 and R9	19	
Travelling and Out-station Allowances	900	per annum.
Postage	80	„
Contingencies.		
Punkah coolies R50, petty contingencies R40, Telegrams R15, furniture R15, binding records R20	140	„
Total cost	4,108	per annum.

PENSION PAYMASTER—POONA CIRCLE.

Office Establishment.		
5 Clerks on R120, R60, R50, R35, R30	295	
Servants—2 Peons on R7 each	14	
Travelling and Out-station Allowances	2,000	per annum.
Postage	160	„
Contingencies.		
Pulling punkahs R30, binding records R30, furniture R64, peons' clothing R26, miscellaneous R40	190	„
Total cost	6,058	per annum.

PENSION PAYMASTER—SOUTHERN KONKAN CIRCLE.

Office Establishment.	R	
5 Clerks on R90, R50, R35, R30, and R30	235	
Servants—2 Peons on R6 each	12	
Travelling and Out-station Allowances	1,700	per annum.
Postage	60	„
Contingencies	200	„
Total cost	4,924	per annum.

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Distribution of pensioners.

50. The Bombay Military pensioners are divided into three circles for the purpose of payment, *viz.*:—

Presidency Circle, embracing 39 paying stations.
Poona Circle, embracing 12 paying stations.
Southern Konkan Circle, embracing 9 paying stations.

Mode of paying pensions.

51. Except in the Southern Konkan Circle, where payments are made three times a year, Native pensioners of the Bombay Army are paid quarterly.

According to the programme laid down for 1886, Native pensioners are to be paid by the following agency :—

Presidency Circle.

By Paymaster, four times a year	1,852
„ „ once a year and by Civil or Staff Officers, three times a year	1,384
„ Civil or Staff Officers, four times a year	197
	3,433

Poona Circle.

By Paymaster, four times a year	2,874
„ „ three times a year and Civil or Staff Officers, once a year	164
„ „ twice a year „ „ twice a year	661
„ „ once a year „ „ three times a year	14
„ Civil or Staff Officers, four times a year	4
	3,717

Southern Konkan Circle.

By Paymaster, three times a year	9,231
„ Civil or Staff Officers, three times a year	70
	9,301

Extent to which Civil Agency is used.

52. It will be observed that the agency of Civil and Staff Officers is used to a considerable extent in paying Native pensioners, pay rolls being sent to them by the Pension Paymasters. The payment of these pensioners costs the State nothing, and if this system were extended to all pensioners, the additional establishment required for the work at the Civil Treasuries would be very small compared with the present expenditure.

Conclusion as to change of system.

53. The further information we have received on this subject tends rather to strengthen our conviction that the conclusion come to in paragraph 23 should be upheld, and that the present system of paying military pensioners should be abolished, and that these pensioners throughout India should be paid at such head-quarter treasury or sub-treasury as each pensioner may select. Further, that pensioners may receive their stipends monthly if they choose to apply for them.

Saving effected.

54. The cost of the present system, as shown in paragraphs 25, 26, and 48, is R1,44,025 : and if the salaries of the officers mentioned in paragraph 46 are added, it is R2,60,591. The number of Military pensioners are, in Bengal 42,794, in Madras 29,054, in Bombay 16,451 : total 88,299. If the task of paying them is thrown on the Civil Treasuries, some claim may arise for extra establishment at stations where the number is exceptionally large, but it would not be much. For instance, in

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Section C.—Payment of Military Pensioners.

Calcutta there are about 1,400 Civil pensioners who are paid by a clerk in the Accountant General's Department on R40 per mensem: about 4,000 other pensioners are paid at the Treasuries in Bengal, and, as far as we know, no extra establishment whatever is entertained on their account, though the number in some districts, noted in the margin, runs pretty high. Even if it were admitted that in every district, where there are more than 200 or 300 Military pensioners to be paid, an extra clerk may have to be employed on R15 or R20 per mensem, the total expenditure would be very small compared with that now incurred, and we think it may safely be estimated that the saving effected by our proposal would amount to one lakh of rupees, or more than two lakhs if the military pay of the Madras officers is included.

Cuttack	121
Dacca	187
Gya	149
Hooghly	203
Patna	352
Sarun	214
Shahabad	370

The 22nd February 1887.

SECTION D.—SPECIAL PRIVILEGES OF NATIVE MILITARY PENSIONERS AND OF FAMILY CERTIFICATE-HOLDERS, IN THE MADRAS ARMY.

I.—Compensation for dearness of food to Pensioners.

Rules in Madras Presidency.

Our attention has been drawn to the fact that no compensation for dearness of food is paid to the military pensioners in any other Presidency; but in Madras it is understood that pensioners have the right of selecting at what station within the limits of the Presidency they will reside, and are entitled, under Art. 217, India Army Regulations, Vol. I, Part II, to receive compensation for dearness of food as follows :—

Native pensioners of combatant rank transferred from corps of the Madras Army.	When the price exceeds R1 for $13\frac{3}{8}$ Madras measures (*a*) in the proportion of $\frac{11}{16}$ Madras measures of rice per diem.
Pensioners transferred from the Garrison Band,—Trumpet, Farrier, Drum, Bugle and Fife Major, in receipt of European rate of pensions. Farriers of Native Cavalry. Veterinary pupil, ditto.	When the price exceeds R 1 for $13\frac{3}{8}$ Madras measures (*a*) in the proportion of $\frac{33}{64}$ Madras measures of rice per diem.

Residence of pensioners at dearest stations.

2. The result of this provision is, we are informed, that some men who have no ties elsewhere choose stations where rice is dear on purpose to increase their pensions.

Amount paid as compensation and number of payees.

3. We have received the following figures from the Military Accountant General, showing the expenditure under this head in Grant 18; he is not able to state the number of pensioners who drew the compensation in each year, but we have ascertained that the number in 1885-86 was 19,128 :—

Year.	Amount.
	R
1882-83	1,36,656
1883-84	1,49,246
1884-85	1,78,719
1885-86	2,05,772

Rates at various stations.

4. These 19,128 pensioners who received compensation in 1885-86 were scattered over 63 stations. They received compensation at rates varying from 9 pies per mensem at Raipur to R4-8-3 per mensem at Trichoor. In 14 cases the rate is less than 8 annas a month. In 20 cases it is between 8 annas and 1 rupee a month. In 27 cases it is between R1 and R2 a month. In one case (Quilon) it is R2-9-0 a month. At Trichoor it is R4-8-3 a month.

Compensation admissible at all stations in Madras.

5. The price laid down in the regulation, $13\frac{3}{8}$ measures for a rupee, corresponds to $20\frac{1}{16}$ seers per rupee. On referring to the *Gazettes of India* for 1886, we observe that there is no station in Madras at which common rice has been selling from January till the first half of May so cheap as 20 seers; the dearest rate in May 1886 was $10\frac{3}{8}$ seers at Vizagapatam, and the cheapest $17\frac{1}{8}$ in the Kistna district. Every pensioner, therefore, wherever he lives, must be drawing compensation at present on the assumption that he consumes rather more than a seer of

(*a*) A Madras measure is equal to R120 weight, or $1\frac{1}{8}$ seers.

rice a day, and that he ought to get it at a cheaper rate than it sells at in a year of average plenty.

Enquiry as to origin of the grant.

6. The Madras Government were asked to furnish any information as to the origin of the grant of compensation for dearness of grain to Madras military pensioners, and to favour the Committee with their opinion as to whether the privilege should be withdrawn from future pensioners, or in any way modified. They have forwarded copies of correspondence with the Government of India in 1872 and 1873, when somewhat similar enquiries were made by the latter Government, and they intimate that the privilege cannot, in their opinion, be withdrawn except on a liberal revision of the pension rules.

Compensation granted to sepoys in kind by order of 1805.

7. From the papers forwarded it appears that the origin of the privilege was as follows:—In October 1805 the Governor in Council issued an order permitting all natives in the military service of the Honourable Company to receive, in part of their pay, a monthly grain allowance from the Public Stores at the rate of 70 pagodas per garce to the fighting-men and 80 pagodas per garce to the followers. The amount of the allowance does not appear to be stated in this order.

Commuted to money payment in 1806 and extended to pensioners in 1807.

8. In December 1806 a second order was issued, directing that, when the price of rice exceeded 70 or 80 pagodas per garce, as the case might be, the difference between that rate and the market rate might be paid to the native troops and followers with their pay, the amount being drawn in the proportion of one seer for each man per day. In January 1807, a further order was issued, extending the previous order to all military pensioners—European as well as Native.

Existing rules introduced in 1813.

9. In October 1813 an order was issued, specifying the persons entitled to compensation or to issue of grain at a certain rate; and, though the rules have been modified so as to adapt them to the Madras measure, the classes entitled to compensation and the general principles are still the same as laid down in that order. The present rules and rates are summarised in paragraph 1.

Question of discontinuance raised by Government of India in 1872-73.

10. In 1872 the Government of India enquired the authority for the grant of compensation to military pensioners, and the Madras Government then forwarded a letter of the Controller, in which the order of 1813 was quoted as the original authority. The Government of India upon this consulted the Madras Government again, requesting it to reconsider the grant of the compensation and to report whether it might be prospectively discontinued.

Commander-in-Chief and Government of Madras then opposed to change.

11. The Commander-in-Chief, Madras (Sir F. Haines), gave his opinion against the discontinuance, unless it were contemporaneous with an entire revision of the pension rules. He said that—

"the rate of pension having originally been calculated on a supplementary grant of grain in kind, afterwards commuted into a money payment, to touch this allowance, would actually be to alter the rate of pension, and as, without this grant, the amount of pension in certain classes is very small, to discontinue it prospectively would simply be to doom such pensioners in certain districts and in bad seasons to starvation."

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And he added that, in any case, the discontinuance could not be made applicable to persons now in the service. The Madras Government fully concurred in the views of the Commander-in-Chief.

Question eventually dropped.

12. The Government of India then asked to be furnished with the authority for the statement that the rate of pension given in Madras had been calculated originally on a supplementary grant of grain in kind commuted into a money payment, and the above-quoted orders of 1805 to 1807 were named as the authority. The matter was then apparently dropped.

Commander-in-Chief's interpretation of original orders questioned.

13. It may be remarked that the above orders do not appear to bear the interpretation put upon them by the Commander-in-Chief. The order of 1805, granting the grain allowance, was an independent order, and formed a substantive addition to the existing rate of the Sepoy's pay, and the same may be said of the extension of the orders to the pensioners; the pension was not then granted for the first time, but a new privilege was granted to the pensioners without any alteration of the rate of pension.

Pensions granted at same rate in all Presidencies.

14. As regards the general question, it may be remarked that Madras is not peculiar in granting compensation to troops for dearness of food; the same practice prevails in Bengal and Bombay, though the details differ owing to the different kinds of food used in the three Presidencies. The peculiarity in Madras is that this system is extended to pensioners. The rate of pension is the same in the three Presidencies; food is certainly not more expensive in Madras than in Bombay; and judging the question on its merits and apart from any consideration of vested interests, it seems impossible to admit that the privilege is required in Madras, if it is not in Bombay.

Compensation not required in Madras more than elsewhere,

15. This comparison with Bombay disposes of the argument, that to discontinue the compensation prospectively would simply be to doom the lowest paid pensioners to starvation in certain districts and in bad seasons. If the denial of the compensation in Bombay does not have this effect, it is hard to see how its discontinuance in Madras could have that effect.

nor for military pensioners more than for civil.

16. Further, the lowest rate of pension for a sepoy private, &c., is R4; and this is the highest rate of pension granted under Civil Rules to any person not in superior service. This rule in the Civil Department is in force in Madras; and it is impossible to hold that the most liberal pension given in the Civil Department for inferior service is inadequate for military pensioners, unless accompanied by the privilege of compensation for dearness of food, or dooms military pensioners to starvation unless so accompanied.

Present view of Madras Government.

17. The Madras Government now reiterate the opinion, which they gave in 1873, that the only escape from the position is a liberal revision of the pension rules, and state that—

"The objections that were urged against the prospective withdrawal from pensioners of compensation for dearness of food, have since become more cogent by reason of the higher rates now prevailing for all ordinary necessaries of life."

18. The lowest military pensions, as already pointed out, are higher than the average civil pensions granted to men in a corresponding position in life.

Section D.—Special Privileges of Native Military Pensioners and of Family Certificate-holders, in the Madras Army.

They are granted at the same rate in Madras as in the other Presidencies.

Recommendations.

The *prospective* withdrawal of the compensation does not, therefore, it is submitted, necessitate any revision of the pension rates.

It will probably be necessary to continue the right to receive this compensation, when eventually pensioned, to all men who have now been in the service for a moderate period, but its prospective withdrawal from men who have only been enlisted during the last two or three years, or at any rate from those who will be hereafter enlisted, is strongly recommended.

Suggestion as to withdrawing compensation outside limits of Madras Province.

19. A further suggestion has been made to us that the compensation should only be given while residing within the Civil limits of the Madras Presidency, where rice is the staple article of food, and should not be extended to places where rice is not the common food, and is presumably dearer than the common food consumed by the poorer classes of people. We do not, however, see that any financial gain will be secured by this, if the pensioners are, as we understand, largely influenced in their selection of a residence by the consideration of the amount of compensation to be gained; since the highest rate of compensation now paid (see para. 4) is not at Seetabuldee or Secunderabad but at Quilon and Trichoor, within the Madras Presidency. It would be no gain to Government if the pensioners were to leave Seetabuldee or Secunderabad and select Quilon or Trichoor as their residence.

General question of Foreign Service.

20. We think, however, the time has come when the question as to what should be treated as Foreign Service for the Madras Army should be reconsidered. At present the old rule still holds good that service at stations north of the Kistna counts as Foreign Service; and Sepoys at any such stations draw a higher rate of compensation. The rates laid down by Art. 217, Part II, Vol. I of the Indian Army Regulations are as follows :—

Madras Proper.	*North of the Kistna.*
For each day the amount (if any) by which the current market-price of $\frac{1}{16}$ Madras measure exceeds its price, calculated at the rate of $13\frac{3}{8}$ measures to the rupee.	For each day the amount (if any) by which the current market-price of $1\frac{3}{8}$ Madras measures exceeds their price calculated at the rate of $20\frac{5}{8}$ measures to the rupee.

Supposing the price of rice to be 10 measures or 15 seers per rupee (which from the figures in para. 5 appears a fair assumption) the sepoy in Madras Proper receives 3·3 pies a day as compensation, or 8 annas 3 pies per month; north of the Kistna he receives 13·6 pies a day, or R2-2 per month, or more than fourfold what he receives in Madras Proper. We think it may reasonably be held that the time has passed when any such distinction as this can properly be drawn.

The distinction is not made as regards pensioners, who draw at the rates quoted in para. 1, at whatever station they may be living.

II.—Continuance to Pensioners of full Pay and Batta till date of reaching station selected for residence.

Pay and batta continued in addition to free carriage.

21. Under the provisions of Article 502 of the Indian Army Regulations, Part II, Madras native military pensioners are entitled to the difference between effective

and pension pay and to batta or field rates of pay for travelling from the stations where they are pensioned to the station at which they may elect to reside. These allowances are admissible even though under General Order No. 842, dated 3rd September 1868, every pensioner is furnished with free carriage by rail or Government steamer when travelling to his home.

Privilege open to abuse.

22. The privilege here alluded to is evidently liable to considerable abuse, which must be difficult to check, and some instances of abuse have been brought to our notice. A subadar who was pensioned at Jubbulpore, and elected to reside at Bellary, drew 69 days' difference of pay and batta (R145) for the period allowed for marching from Jubbulpore to Bellary. The date he left Jubbulpore is not stated, but he arrived at Bellary on 22nd October 1885 and left again for Hoshangabad on the 9th November and early last year was reported to be on leave at Hoshangabad. We have also seen the case of another subadar who was pensioned at Palamcottah and elected Ellore as his pension station. This officer received R210 on account of batta and pay for the journey, and a month after reaching Ellore he obtained leave to return to Palamcottah for his family, whence he shortly after sent in an application for permanent transfer to that station. In a note received from the Military Department we find it stated that the amount paid in October 1885 on account of this privilege was R1,357.

Recommendations.

23. We recommend that, whenever a pensioner is furnished with free carriage, &c., by rail or steamer to his pension station, the period for which the extra allowances are granted should be confined to the time which should actually be occupied in the journey. Moreover this privilege should be granted only to men actually in the service, who have enlisted on the understanding that they would be entitled to it; and it should be withdrawn altogether from future recruits, who should be placed, when they become pensioners, on the same footing as pensioners from the Bengal and Bombay Armies.

III.—Compensation for dearness of grain to Family Certificate-holders.

Family certificate-holders.

24. While pursuing our enquiries into this subject, our attention has been drawn to a subject cognate to it, the privileges enjoyed by family certificate-holders in Madras, with respect to compensation for dearness of food. The privilege was conferred by the same order of 5th October 1813, already referred to in paragraph 9, a clause in which runs thus :—

> "Families of troops on foreign service or actually in the Field, at the rate of one seer of rice or two of paddy per day for family. But it would probably be more acceptable to them to receive compensation, whilst this plan would be less liable to abuse than the other."

Under this ruling, if a sepoy is with his family at Bellary, for instance, he receives compensation for dearness of food at the rate of one seer per day: if his Regiment is moved to Kamptee, he receives more than double the same compensation, or if it is moved to Burma he receives his rations from the Commissariat, but his family at Bellary also draw the original compensation separately, just as the head of the family did when he was with them.

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Recommendation as to future withdrawal.

25. This is a very important addition to the advantages of Military Service and to the expenditure of Government, and we think it should be seriously considered whether such a privilege ought to be maintained. We would not suggest the withdrawal of it as regards men now in the service, but, seeing that it is not enjoyed by sepoys in the Bengal and Bombay Armies, we think it should be withdrawn from all men enlisted in the future.

The 7th February 1887.

SECTION E.—COMMISSARIAT DEPARTMENT, BENGAL—GRANT 4.

Budget, 1885-86.

The provision under main heads in the printed estimates for 1885-86 is as under :—

		R
I.	Supervising Staff	1,82,930
II.	Executive Establishment	9,96,130
III.	Transport Branch—	
	(a) Depôts and Regimental	7,63,300
	(b) Ambulance Transport	2,34,000
IV.	Subordinate Establishment	3,93,000
V.	Khedda Establishment and Charges	95,100
VI.	Cattle Farm (Hissar)	36,400
	Total Personnel	27,00,860
VII.	Commissariat Supplies	65,22,600
VIII.	Commissariat Services	33,74,000
IX.	Khedda Charges	31,100
X.	Cattle Farm (Hissar)	72,800
XI.	Transport Branch—	
	(a) Depôts and Regimental	14,49,000
	(b) Ambulance Transport	26,000
	Total Materiel	1,14,75,500
	GRAND TOTAL	1,41,76,360

I.—SUPERVISING STAFF.

2. The printed estimates show the following distribution of the charges under Supervising Staff :—

	R
1 Commissary General	30,000
3 Deputy Commissaries General	56,810
51 Office Establishment	53,770
23 Office Servants	1,910
Travelling and Out-station Allowances	18,000
Postage	3,900
Office Rent	1,440
Contingent Expenses	17,000
Books and Periodicals	100
TOTAL	1,82,930

Alterations in consequence of Reorganisation of Department in 1885-86.

3. It may be here mentioned that during 1885-86 the Commissary General was appointed Commissary General-in-Chief on his previous salary of R2,500 a month, with two Commissaries General under him for Bengal on R2,000 a month each, and that the three Deputy Commissaries General have been abolished.

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Distribution of Office Establishment.

4. The Office Establishment is apportioned between the Commissary General and the three Deputies as under:—

Commissary General.

		R
1	Head Assistant	600
1	First Class Assistant	340
1	Second „ „	232
1	Third „ „	180
2	„ „ „ @ R144	288
1	Fourth „ „	86
1	„ „ „	78
1	Fifth „ „ @ R70	70
5	„ „ „ „ 60	300
1	„ „ „ „ 50	50
2	„ „ „ „ 35	70
1	„ „ „ „ 30	30
1	Moonshee	45
19	TOTAL	2,369 a month, or R28,428 a year.

Deputy Commissary General, Lower Circle.

		R
1	Head Assistant	200
1	Writer	100
1	„	70
1	„	50
3	Writers @ R40	120
3	„ „ 30	90
10	TOTAL	630 a month, or R7,560 a year.

Deputy Commissary General, Central Circle.

		R
1	Head Assistant	250
1	Writer	80
1	„	70
1	„	60
1	„	50
2	Writers @ R40	80
3	„ „ 30	90
1	Moonshee	35
11	TOTAL	715 a month, or R8,580 a year.

Deputy Commissary General, Upper Circle.

		R
1	Head Assistant	350
1	Writer	90
1	„	60
1	„	50
3	Writers @ R40	120
3	„ „ 30	90
1	Moonshee	35
11	TOTAL	795 a month, or R9,540 a year.

Grand Total 51 men, costing R54,108, or R338 more than the printed estimate.

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Pay, &c., of servants.

5. The servants are as under:—

Commissary General.

		R
1	Daftari	10
1	Jemadar	8
4	Peons @ R6	24
1	Bhisti	5
1	Sweeper	6
1	Farrash	7
9	TOTAL	60 a month, or R720 a year.

Deputy Commissary General, Lower Circle.

		R
1	Daftari	8
1	Jemadar	12
1	Peon	8
1	Farrash	7
4	TOTAL	35 a month, or R420 a year.

Deputy Commissary General, Central Circle.

		R
1	Daftari	8
3	Peons @ R6	18
1	Chaukidar	5
5	TOTAL	31 a month, or R372 a year.

Deputy Commissary General, Upper Circle.

		R
1	Daftari	8
1	Jemadar	8
2	Peons @ R6	12
1	Chaukidar	5
5	TOTAL	33 a month, or R396 a year.

GRAND TOTAL 23, costing . . . R1,908 a year.

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The Commissary General-in-Chief informs us that the pay of the jemadar and peons in the Deputy Commissary General's Office, Lower Circle, was raised by Finance Department Resolution No. 3968, dated 1st November 1881, so that they are now paid higher than the similar servants in the Commissary General's Office. Under the Resolution quoted the pay of all peons and jemadars in Calcutta was fixed, the former on the scale of one-fourth on R8 and three-fourths on R7, and the latter on R12, rising to R15 after five years' service.

Present strength of office establishment.

6. The substitution of two Commissaries General for three Deputy Commissaries General has not diminished expense. The three officers had 32 clerks costing R25,680 and 14 servants costing R1,188, and the two substituted for them have 44 clerks costing R51,840 and 20 servants costing R1,570, according to the Budget of 1886-87. The Commissary General had 19 clerks costing R28,428 and 9 servants at R720; now as Commissary General-in-Chief he has 12 clerks costing R24,980 and 8 servants costing R730. The Commissary General-in-Chief remarks in this connection that the offices of the Commissary General, Bengal, and the Deputy Commissaries General were before the reorganisation greatly underhanded; a scheme was submitted

No. 1771, dated 24th August 1886.

to Government to materially increase the establishment of the Commissary General, Bengal; but was held over pending the Secretary of State's orders about the creation of the appointment of Commissary General-in-Chief. If this had not been sanctioned, the establishments would have had to be largely increased.

Travelling, &c., Allowances.

7. The travelling and outstation allowances are as under:—

	R	R
Commissary General's Office.		
Commissariat Officers	800	
Office Establishment	1,608	
Extra allowances to Clerks at Simla	12,343	
		14,751
Deputy Commissary General, Lower Circle.		
Deputy Commissary General	1,000	
Office Establishment	500	
		1,500
Deputy Commissary General, Central Circle.		
Deputy Commissary General	800	
		800
Deputy Commissary General, Upper Circle.		
Deputy Commissary General	498	
Office Establishment	93	
		591
TOTAL		17,642

The Commissary General-in-Chief explains that in 1884, when the estimate was framed, the Commissary General's office was located at Simla permanently with Simla allowances as sanctioned for such offices. In 1885 it was decided that the office of Commissary General-in-Chief should move with the Head-quarters of the Government of India and come under the general Simla Allowance Rules.

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Office Rent.

8. Office rent is provided for in the Central and Upper Circles at R60 a month each.

Contingent Charges.

9. The contingent expenses consist chiefly of cost of telegrams, R7,911. About R500 is provided for punkahs, &c. The other items are not detailed.

II.—EXECUTIVE ESTABLISHMENT.

10. The Executive Commissariat Establishment provided for is as under:—

		R	R
4	Assistant Commissaries General, 1st class, Staff pay	800	75,130
4	" " " 2nd " " "	600	58,060
6	Dy. " " " 1st " " "	500	72,530
6	Dy. " " " 2nd " " "	400	65,570
12	Sub " " " 1st " " "	300	85,490
14	Sub " " " 2nd " " "	200	74,360
2	Deputy Commissaries		12,000
2	Assistant "		9,000
3	Deputy Assistant Commissaries		10,800
21	Conductors		40,320
35	Sub-Conductors		52,500
92	Non-Commissioned Officers		82,520
288	Office Establishment		2,30,700
	Carried over		8,68,980

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	R
Brought forward	8,68,980
Extra temporary establishment	16,300
140 Servants	10,850
	8,96,130
Deduct—Probable Saving	30,000
	8,66,130
Travelling and Outstation Allowances	32,000
Postage charges	18,000
Office rent	13,000
Advertising charges	14,000
Family allowances	6,300
Contingent expenses	46,700
TOTAL	9,96,130

11. The staff pay of the officers of the Department is shown above.

Staff officers compared with sanctioned scale.

It may be pointed out that in the letter of the Government of India of 15th August 1884 (to which sanction was received in the Secretary of State's Despatch of 26th March 1885) the staff allotted to Bengal was 4 Assistant Commissaries General of the 1st class, 6 of the 2nd, 8 of the 3rd, 8 of the 4th, 12 Sub-Assistants, 1st class, and 12 2nd class—total 50, against 46 shown in paragraph 10. Judging from the Budget of 1886-87, the staff has now been brought into accordance with this scheme.

Distribution of Staff officers.

12. The distribution of these Staff Officers has not been detailed in the estimates; but the Commissary General-in-Chief has supplied the Committee with a statement as follows, from which it appears that there are now two supernumerary officers employed above the sanctioned number:—

Bengal (Eastern Circle).		Bengal (Western Circle).	
Calcutta	2	Umballa	1
Dinapore	1	Kasauli	1
Allahabad	1	Meean Meer	1
Cawnpore	1	Sialkot	1
Lucknow	2	Rawalpindi	1
Bareilly	2	Peshawar	1
Meerut	1	Mooltan	1
Agra	1	Quetta	2
Jhansi	1	Rindli	1
Shillong	1	Assistant to Commissary General	1
Asst. to Commissary General-in-Chief	1	Account Officers	7
Assistant to Commissary General	1	Burma	1
Account Officers	4	On furlough	6
Burma	1		
On furlough	7		
	27		25

Complement	50
Supernumerary to complement	2
TOTAL	52

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Pay of Warrant and Non-Commissioned Officers.

13. The pay of the Warrant and Non-Commissioned Officers, as entered in the detailed estimates, is as under:—

	Pay.	Staff pay.	Total.	Total per mensem.	Total per annum.
	R	R	R	R	R
2 Deputy Commissaries	300	200	500	1,000	12,000
1 Assistant Commissary	225	150	375	375	4,500
4 Deputy Assistant Commissaries	180	120	300	1,200	14,400
20 Conductors	100	60	160	3,200	38,400
1 Conductor, supernumerary	100	60	160	160	1,920
34 Sub-Conductors	80	45	125	4,250	51,000
3 Sub-Conductors, supernumerary	80	45	125	376	4,500
92 Sergeants	63(a)	20	83	7,666	91,995
Extra Non-Commissioned Officers	...	...	...	..	1,300
					2,20,015

(a) R63-5-3¾.

The total in the printed estimate is R2,07,140; leaving a difference of R12,875 which is reported by the Controller of Military Accounts to be made up as follows:—

No. 9105, dated 10th September 1876.

	R
Transfer of charge for Ration-money (92 × 8-9-3 × 12; included in R91,995) to head Provisions for Europeans	9,470
Transfer of charge for extra Non-Commissioned Officers to head Extra Temporary Establishment	1,300
Reduction of number of Sub-Conductors from 37 to 35 (2 × 125 × 12)	3,000
	13,770
Provision in printed estimates for a supernumerary Assistant Commissary at R375, instead of a Deputy Assistant Commissary at R300 (75 × 12)	—900
	12,870

Sanctioned scale of Warrant and Non-Commissioned Officers.

14. We asked for information regarding the distribution and posting of the Warrant and Non-Commissioned Officers; but this has not been supplied. From the India Army Regulations, Vol. V, paragraph 35, we find that the sanctioned strength for Bengal is—

Deputy Commissary	1
Assistant Commissaries	2
Deputy Assistant Commissaries	4
Conductors	20
Sub-Conductors	35
Sergeants	95

The printed Budget therefore provides for one Deputy Commissary and one Conductor in excess of the sanctioned scale, and for one Deputy Assistant Commissary and three Non-Commissioned Officers less than that scale.

Question of reduction of staff of Warrant and Non-Commissioned officers, substituting Native agency.

15. We enquired whether it was necessary to maintain so large an establishment of Warrant and Non-Commissioned Officers, and whether Native agency could not be substituted in many cases without sacrificing efficiency; and we pointed out that a large saving might be secured, if this were

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feasible. The Commissary General-in-Chief replied as follows :—

No. 1771, dated 21st August 1886.

"No reduction can be made; indeed I have been urged by Commissaries General to ask Government to increase the complement. Native agency without European supervision would not be reliable; and any attempt to reduce expenditure in this direction would impair the efficiency of the Department and be no actual economy. While in time of war, the Native agency would wholly fail to maintain the strain to which European energy is alone equal."

Pay and distribution of office establishment.

16. The distribution and cost of the Office Establishment is shown in the following statement:—

Station.	Head Assistant on ₹	Writers.												Total.		
		100	90	80	75	70	65	60	55	50	45	40	30	Number.	Monthly pay.	Yearly pay.
															₹	₹
Calcutta Accounts Office	1 on 400 1 on 350 1 on 250 1 on 175	1	1	3	...	1	...	3	...	3	...	7	10	33	2,585	31,020
Calcutta Executive Office	...	...	...	1	...	...	1	...	1	...	...	2	3	8	370	4,440
Calcutta Store and Shipping	...	...	1	...	...	1	...	...	...	...	...	3	3	8	370	4,440
Dinapore	...	...	...	...	...	1	...	...	1	...	...	3	1	6	275	3,300
Allahabad	...	..	...	...	1	...	...	1	...	...	1	1	2	6	280	3,360
Jubbulpore	175	...	1	1	1	...	...	...	...	2	...	1	5	12	710	8,520
Shillong	200	1	...	2	1	1	...	...	...	1	...	...	..	7	655	7,860
Cawnpore	150	...	...	1	...	...	1	2	1	...	...	2	3	11	640	7,680
Lucknow	150	1	1	1	...	2	...	1	...	2	...	4	3	16	970	11,640
Agra	150	1	...	1	...	...	...	1	...	2	...	5	2	13	750	9,000
Meerut	200	1	...	...	...	1	...	1	...	3	...	3	3	13	790	9,480
Gwalior	200	...	...	1	...	2	...	1	...	2	...	3	2	12	(a) 760	(a) 9,120
Bareilly	250	...	1	...	...	1	...	1	...	2	...	4	1	11	760	9,120
Ranikhet	200	1	...	1	...	2	...	1	...	1	...	2	2	11	.770	9,240
Chakrata	200	...	...	1	...	1	...	...	...	2	...	2	1	8	560	6,720
Umballa	175	1	...	2	...	3	...	...	...	2	...	4	3	16	995	11,940
Kasauli	200	1	...	2	...	1	...	1	...	2	...	3	1	12	840	10,080
Ferozepore	400	...	1	...	...	...	...	1	...	1	...	2	2	8	740	8,880
Meean Meer	250	1	..	4	...	...	...	2	...	3	...	4	2	17	1,160	13,920
Mooltan	150	...	1	...	...	...	...	1	...	1	...	2	2	8	490	5,880
Sialkot	150	...	1	...	..	...	...	1	...	2	...	1	2	8	500	6,000
Rawalpindi	300	1	...	1	...	3	...	2	...	2	...	3	4	17	1,150	13,800
Murree	150	1	...	1	...	2	...	1	...	3	..	1	...	10	720	8,640
Peshawar	200	1	...	2	...	2	..	2	...	2	...	3	2	15	1,000	12,000
Total	23	12	8	25	3	24	2	23	3	38	1	65	59	286	18,840	2,26,080
														Add for full complement		2,280
														Total		2,28,360

(a) Incorrectly shown at ₹860 a month or ₹10,320 a year.

The detailed estimate is not quite correct, and the total in this differs from the total in the abstract. The difference is not large and need not be noticed.

High scale of pay enquired into.

17. We pointed out that some of the Head Assistants at important offices such as Lucknow and Peshawar receive salaries not exceeding ₹200 a month, and enquired whether, considering the large number of men with a fair education seeking employment, it was necessary to give any of the Head Assistants more than that sum, and whether a scale of ₹125 to ₹200 would not suffice for the pay of all Head Assistants. We also enquired whether any reduction was possible in the strength or pay of the clerical establishment generally; and whether any scale was laid down for the clerks on the various grades of pay.

No. 1771, dated 24th August 1886.

In reply the Commissary General-in-Chief wrote as follows:—

"There is no economy in such measures. Clerks in responsible positions and with temptations surrounding them as in the Commissariat Department must be paid on principles other than are applied in this paragraph. Honesty, merit, and long service must have their rewards in the Commissariat as well as in other branches, Covenanted, Commissioned, or Uncovenanted, of the Government service.

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Section E.—Commissariat Department, Bengal—Grant 4.

"The establishment of clerks in the several offices has been fixed at the lowest limit, and in time of war is found wholly insufficient, causing the Department the greatest inconvenience. It must be remembered that arrears of accounts mean loss to Government by attempts at fraud, which become practicable from the confusion the accounts get into."

He then gives the following as the scale of clerks in each grade:—

		R			R
14	@	100	53	@	50
7	„	90	74	„	40
27	„	80	65	„	30
24	„	70			
30	„	60	294		

and continues :—

"Their pay is small enough, considering their duties. After a long career in the Commissariat Department, my opinion is that reduction of either numbers or rates of pay of Commissariat clerks would be a grave mistake. The work is of a character that requires years of training; the present rates of pay do not compare favourably with those in other Departments; while field service and service in localities that are looked upon as little better than penal settlements and other drawbacks are the lot of Commissariat clerks. Bad pay and hard work are not incentives to good service."

We admit that the scale of pay for clerks in the Commissariat Department must be more liberal than in some other Departments; but we think that the scale, both of the pay and strength of these establishments, merits more detailed examination than we have been able to give them.

Distribution and pay of servants.

18. The distribution and pay of the office servants is shown in the following statement:—

	Daftaris.				Peons.					Chaukidars.					Camel Sowars.		Farrash.	Sweeper.	Ekkahs	Drivers	Durwans.	TOTAL.		
	R 15	R 10	R 8	R 6	R 8	R 7½	R 7	R 6	R 5	R 8	R 7	R 6	R 5	R 4	R 14	R 6	R 7	R 8	R 15	R 5	R 8	No.	Monthly.	Yearly.
Calcutta Accounts Office	..	.	2	...	2		3		..	..			..			..	1	.	...		1	9	60	720
Calcutta Executive Office	...		1	...	1	2	3	..	2		..		..				.	..		..		9	62	744
Calcutta Store and Shipping Office	..	..	1	...	1	...	3	...		...	..	..	..	..		...		1	..	...	..	6	45	540
Dinapore	..	...		1	.		...	..	4				...	1	..	..	..	..	2		.	8	60	720
Allahabad	.		1	...	.	...	...	...	2				1				..		...		..	4	23	276
Jubbulpore	.	..	1	...		..	..	...	3		..			1			..	..		.		5	27	324
Shillong	1	..	...	..	2	..	..	...	.	1		..		.		.			..		..	4	39	468
Cawnpore	..	1	..	.			...	..		...	.		..	1		2	..	...		2	.	6	36	432
Lucknow		1	.	..	..	..	...		4		.		...	1	4		.		..	...	..	10	90	1,080
Agra	...		1	...		..	...	.	2				...	1		2	...			...	.	6	34	408
Meerut	..	1	..	...	...	.	...	...	4			..	1	..	.	2	.			...	.	8	47	564
Gwalior		1		...	...	...	...		2	...		..	..	1		2		..	..	...	..	6	36	432
Bareilly	..	1	.	.			...		2	..	...	...	..	1	.	1	...	.	.	..		5	30	360
Ranikhet	..	1	.	..	.	...	..	2		.	...	1	...	..		...	..					4	28	336
Chakrata	..	1	..	...	...			2				1	...	.			...	..	.			4	28	336
Umballa	.	.	1			...	..		3	.	..	.	2	..		.	..	...		...	..	6	33	396
Kasauli		1	...	..			..	2		..			1					.	..	...	.	4	27	324
Ferozepore		.	1	..			..	.	2				1	...			.		...		..	4	23	276
Meean Meer	...	...	1			...	.	...	2	..	...		1		...	4	.	..	...	...	..	8	47	564
Mooltan		..	1	..	..	.		..	2				1	..	.	..		..	..	...	.	4	23	276
Sialkot	..		1		.	..		..	2	.	..		1			...			...	.	..	4	23	276
Rawalpindi	..	1	...			...	..	2		...			1	..	..	2	..			..	..	6	39	468
Murree		1			...	.	2		..	..	1		...	...	.	.	.	.		..	.	4	31	372
Peshawar	..	..	1	.	...	..		3				2	..	...		.				...		6	38	456
	1	10	13	1	6	2	11	11	36	1	1	4	10	7	4	15	1	1	2	2	1	140	929	11,148

Scale of pay merits enquiry.

19. The total pay of servants is a little in excess of the sum provided for in the abstract estimate. The pay of some of the servants varies in a peculiar manner at different stations, and we think that some further enquiry might be made regarding them.

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Section E.—Commissariat Department, Bengal—Grant 4.

Camel sowars and ekkahs.

No. 1771, dated 24th August 1866.

In reply to our enquiries regarding the high rate of pay for camel sowars at Lucknow, and as to the grounds of maintenance of either camel sowars or ekkahs, the Commissary General-in-Chief writes that they are required to take letters to rest-camps and other long distances from Commissariat Offices, and are indispensable to the work of a Commissariat Officer; also that the charge at Lucknow includes R8 for the hire of the camel. The Commissary General-in-Chief adds that in its No. 1208, dated 7th October 1884, the Military Department sanctioned the hire of riding camels at seven other stations (Cawnpore, Agra, Meerut, Morar, Bareilly, Meean Meer, and Rawalpindi) when required.

Temporary establishment.

20. The following were the principal items provided for against "Extra Temporary Establishment":—

	R
For Governor General's Camp Office	2,000
For Commander-in-Chief's Camp Office	1,000
Extra temporary writers for short periods for offices falling into arrear	12,000
TOTAL	15,000

Travelling and contingent charges.

21. The amount of travelling allowances and contingent expenses estimated for each charge have been abstracted approximately in the following statement. From the manner in which the estimates are prepared without reference to the final minor heads of account, the work has involved considerable labour:—

	Travelling and Out-station Allowances.											Contingent Expenses.			
	Travelling allowance to officers.	Travelling allowance to Warrant and Non-Commissioned Officers.	Travelling allowance to Office Establishment.	Command allowance to Warrant and Non-Commissioned Officers.	Horse allowance to Warrant and Non-Commissioned Officers.	Total.	Telegrams.	Postage.	Office Rent.	Family Allowance.	Advertising Charges.	Punkahs, Tatties, &c.	Minor Expenses.	Sweepers.	Total.
Calcutta Accounts Office	...	...	450	...	...	450	1,200	1,232	...	...	...	320	1,460	...	1,780
Calcutta Executive Office	639	...	88	24	960	1,711	128	751	...	282	492	216	615	...	830
Calcutta Stores and Shipping	50	57	21	154	...	282	514	660	...	96	2,400	192	598	...	790
Dinapore	90	144	114	12	...	360	920	470	360	372	337	218	389	24	631
Allahabad	78	...	270	92	120	555	477	504	720	498	...	269	347	...	616
Jubbulpore	...	...	...	118	240	358	744	575	600	222	206	279	313	24	616
Shillong	872	846	483	480	360	2,541	2,285	746	666	...	...	...	542	30	572
Cawnpore	168	21	176	...	120	485	545	400	480	252	264	335	627	...	962
Lucknow	144	12	496	58	240	950	332	591	960	534	644	295	1,200	48	1,543
Agra	90	45	250	270	360	1,015	774	615	480	252	678	228	379	24	631
Meerut	214	100	500	178	120	1,112	1,090	1,099	960	318	1,250	180	1,360	48	1,588
Gwalior	800	50	332	20	240	1,442	249	400	600	312	54	268	760	...	1,028
Bareilly	208	32	154	79	240	713	336	571	600	156	206	219	600	48	867
Ranikhet	28	82	478	86	360	1,034	290	465	600	312	220	...	680	60	740
Chakrata	750	100	50	50	120	1,070	980	950	600	342	140	39	330	...	369
Umballa	100	200	700	120	200	1,320	1,300	1,250	1,260	372	423	333	785	48	1,166
Kasauli	800	60	410	15	720	2,005	1,230	710	600	96	21		270	36	306
Meean Meer	459	42	339	188	240	1,268	1,393	1,330	720	252	1,183	313	528	48	889
Mooltan	21	...	516	20	...	557	308	360	480	312	218	143	181	24	348
Sialkot	60	50	250	80	..	440	250	400	480	342	50	153	130	24	307
Rawalpindi	28	60	744	305	240	1,377	548	1,215	720	96	426	277	496	48	821
Murree	310	30	480	480	680	1,980	800	750	720	660	130	...	800	...	800
Peshawar	490	120	510	170	190	1,480	650	810	...	126	422	180	618	36	834

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Section E.—Commissariat Department, Bengal—Grant 4.

Comparison of printed detailed estimates.

22. The total amounts entered in the detailed estimates, and the amounts accepted in the printed estimates, are shown below:—

	Detailed Estimates.	Printed Estimates.
	R	R
1. Travelling and Out-station Allowances	25,689	32,000
2. Postage	17,379	18,000
3. Office-rent	12,966	13,000
4. Advertising charges	10,214	14,000
5. Contingent expenses, including Telegrams	37,362	46,700
6. Family allowances	6,426	6,300

The items 1, 4, and 5 are reported to have been increased with reference to past actuals.

Travelling Allowances.

23. The travelling allowance of officers is drawn under Transport Regulations, Part II, and of clerks under the Travelling Allowance Code. The estimate is based on the actuals of past years. The charges arise out of transfers as well as inspection, and the latter vary with reference to the extent of the executive charge, locality and facilities for travelling.

Military Department unofficial No. 12025, dated 4th August 1886, and Commissary General-in-Chief, No. 1771, dated 24th August 1886.

We made enquiries as to the higher cost of travelling allowances at Shillong. The Commissary General-in-Chief states that the estimate was largely in excess of the actuals. He also explains that long distances have to be travelled in the Shillong Commissariat Range; and that changes in establishments, which have to be relieved from Calcutta or even a longer distance, increase the travelling charges. He is of opinion that the travelling charges are not increased by reason of the Commissariat Officer being stationed at Shillong.

No. 1771, dated 24th August 1866.

We endeavoured to obtain details of the actual expenditure in this Range, with a view to testing the adequacy of the explanations furnished; but the Controller of Military Accounts, Bengal, informed us that, as the compiled account shows the travelling charges of all Executive Officers under one head and not separately for each office, it would be difficult and involve considerable labour to give the actuals of the Shillong charge. We were obliged, therefore, to abandon the further investigation of this point.

No. 9105, dated 10th September 1886.

Command and horse allowances.

24. The rules and conditions under which command allowance and horse allowance are passed to Warrant and Non-Commissioned Officers are as follows.

A Warrant Officer of the Commissariat Department is entitled (*Army Regulations, India, Volume I, Article 1217*) to horse allowance at R30 a month—

(*a*) while on the march in charge of the victualling arrangements of a regiment or detachment, or while proceeding in charge of cattle or stores from one station to another by land; also while proceeding to take over, and while returning from, such charge:

(*b*) while in charge of a depôt or cholera or other camp, more than 5 miles from his station, or when in charge of two or more cholera camps, irrespective of distance, or with camps of exercise:

(*c*) while on field or foreign service.

He also receives a pony allowance at R10 a month while in charge of an outpost (*Army Regulations, India, Volume V, para. 61*).

A Warrant Officer is not entitled to command allowance.

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A Non-Commissioned Officer gets a command allowance (which includes pony allowance) of R20 under conditions (*a*), (*b*), and (*c*) as above (*Army Regulations, Volume I, Article 1263*), and pony allowance of R10 on the same terms as a Warrant Officer.

Controller, Military Accounts, Bengal, No. 10586, dated 1st October 1886.

The Regulations do not require it to be certified in any of these cases that a horse or pony is kept.

We consider that horse and pony allowances should only be allowed on the certificate of the Executive Officers that animals have been kept up entailing outlay to the extent of the allowance given, or that actual outlay to this exent has been incurred.

Office rent.

25. The charge for office rent is paid for the hire of buildings, as public buildings are occupied only at Calcutta and Peshawar. The charge is not an allowance to the Commissariat Officer, but is the actual amount paid for rent of the office. Enquiry might be made whether Government buildings are not available for the office accommodation of the Commissariat Officers at any of the other stations.

Commissary General-in-Chief's No. 1771, dated 24th August 1886.

Family allowances.

26. We thought that it might be desirable to investigate the rules under which family allowances are granted; and we raised the question whether the allowances might not be restricted to Non-Commissioned Officers, when employed regimentally, the staff pay drawn by those who are employed in the Commissariat and similar departments being held sufficient to cover the family allowance.

Family allowances are not drawn by Warrant Officers; they are drawn by a Non-Commissioned Officer, provided that his pay and emoluments or consolidated pay do not amount to R100 (exclusive of horse and travelling allowance, house rent and ration money). The Commissary General-in-Chief deprecates the withdrawal of the allowances or any reduction of the allowances of Non-Commissioned Officers, whose pay he considers to be "little enough already." The Military Department apparently concurs in the opinion of the Commissary General-in-Chief and adds that if the allowances were withdrawn, the staff pay would have to be increased.

Military Department U. O. No. 1202 $\frac{S}{D}$, dated 4th August 1886.

We do not see our way to press this point any further.

Contingent Charges.

27. Contingent charges are, it is stated, passed under strict audit and vouched for as required by the Account Department. The amounts estimated under minor expenses, however, vary considerably; and we have received no explanation of the reason for this; as, for instance, why they should reach R1,360 at Meerut, and R1,200 at Lucknow, when R618 is found sufficient at Peshawar and R496 at Rawalpindi.

IV.—SUBORDINATE ESTABLISHMENT.

28. Passing over the Transport Branch, which will be taken up later on, the next main head is "Subordinate Establishment," distributed under the following heads:—

	R
Regimental Establishment and Marching Allowances	70,000
Hospital Purveyors and Marching Allowances	47,000
Godown Establishment	96,000
Quartermaster's Establishment and Marching Allowances	1,80,000
TOTAL	3,93,000

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Regimental Establishment and Hospital Purveyors.

29. The distribution and cost of the regimental establishments and Hospital Purveyors is shown in Appendix A to this Section.

Regimental Establishment.

No. 1771, dated 24th August 1886.

30. In explanation of the regimental establishment at Ferozepore, Mooltan, Sialkot, and other stations which, we remarked, appeared large compared with the strength of the garrisons at those stations, the Commissary General-in-Chief states that each separate body of troops requires its own regimental establishment, and that—

Ferozepore has a Battery of Artillery and a Regiment of British infantry, besides a Battery and Detachment of infantry in the fort;

Mooltan has a Battery and a Regiment of infantry, as well as a Detachment of infantry in the fort;

Sialkot has a Battery, a Regiment of British cavalry, and half a Regiment of British infantry.

He states his inability to furnish details of the regimental establishments estimated for under the head of "other purposes;" but states generally that they are for cholera camps and for troops marching, &c., when extra establishments are required.

Marching allowance is the batta given when troops are marching.

Purveyors' scale.

31. Purveyors are appointed to station and section hospitals only, and on the following scale:—

For each hospital equipped for 25 beds or over .	1 First Class Purveyor.
For each hospital equipped for 24 beds or under .	1 Second " "
For every 50 beds or fraction of 50 beds in excess of 100 beds in large hospitals . .	1 " " "

Apparent excesses over scale pointed out—

Comparing Statement A with a list of station hospitals furnished us by the Surgeon-General, we find that for 52 Station Hospitals there are 74 Hospital Purveyors, for the most part on the sanctioned scale as quoted above; but the following hospitals seemed to be unnecessarily strongly provided and we asked for further explanation regarding them:—

	Number of beds.	Number of Hospital Purveyors.
Allahabad Cantonment	106	3
" Fort	26	
Lucknow	270	4
Ranikhet	100	3
Chaubattia	55	
Meean Meer	150	4
Lahore Fort	25	

and explained.

No. 2422, dated 22nd July 1886; and No. 2684, dated 9th August 1886.

The Surgeon-General reports accordingly that at Allahabad and Lucknow there are two separate hospitals; that Ranikhet and Chaubattia, and Meean Meer and Lahore, each have separate hospitals; that Ranikhet and Chaubattia ought each to have only one Purveyor; that at Meean Meer there is a hospital for about 125 patients in the British infantry lines, which has one 1st and one 2nd class Purveyor; that in the Royal Artillery lines (about 2 or 3 miles from the barracks of the British infantry) there is another hospital for about 25 beds with one Purveyor; that in Fort Lahore, which is 7 miles distant from Meean Meer, there is another hospital for 25 beds with one Purveyor; and finally that he does not think that any of these establishments could be dispensed with.

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The Commissary General-in-Chief adds that there are actually only two Purveyors employed at Ranikhet and Chaubattia, though three were provided in the estimates.

No. 2364, dated 8th October 1886.

We also raised the questions whether, where hospitals are very small, as at Chunar (10 beds), Moradabad (25), Attock (13), Lahore Fort (25), Barrackpore (25), Nowgong (40), a Purveyor can be required; whether these officers, who do not exist in Civil Hospitals, should be maintained in Military Hospitals; and why the work of distributing food and medical comforts should not be done by the Medical Department, at any rate in all hospitals where the number of beds does not exceed 50.

Question of retention of Purveyors raised.

To these questions we have received replies from the Surgeon-General, Her Majesty's Forces, who writes that the purveying duties relate to supplies, and must be undertaken by the Commissariat Department; the Purveying Department has charge of the supplies, the Medical Department distributing them; that in some of the Civil Hospitals stewards are employed for the purveying duties on about three times the pay of a Purveyor; and that up to 1868 the purveying duties were performed partly by the Commissariat and partly by the Medical Department, which led to confusion, to remedy which the present system was introduced.

Views of Surgeon-General.

Nos. 2422 and 2684, dated respectively the 22nd July and 9th August 1886.

We have dealt with the question of the maintenance of Purveyors and their Establishments in our Note on the Military Medical Department (Section L of this Chapter) and have there (paragraph 68) expressed an opinion that the employment of Purveyors in the smaller hospitals is unnecessary; and that the duty of receiving medical comforts and diet from the Commissariat Department and distributing them to the patients might be entrusted to the medical officer and his staff. We have also, in the same place, drawn attention to the want of uniformity in the system of estimating for the Purveyors and their establishments in the three Presidencies, and have recommended that Purveyors and their establishments be everywhere provided for in the Medical Budget.

Proposals already submitted in Note on Medical Department.

32. In reply to our enquiries about the base hospital establishment at Shillong and the reason for its being provided for in this grant, the Commissary General-in-Chief reports that the hospital is maintained at Golaghat for Transport establishments, and that there is no special head in the Budget for establishments of this nature, and hence provision was made under this head of subordinate establishments.

Base Hospital, Shillong.

33. The distribution and cost of the Godown establishment is shown in Appendix B to this Section.

Godown Establishment.

The boat service in Assam is provided for under this head under Miscellaneous Establishment. The boats maintained with regiments in Assam were, however, provided for in the regimental establishment, but these have now been dispensed with.

34. We enquired whether the Regimental establishment could not be amalgamated with the Godown establishment at each station, so that the number and cost of men employed at each station might be reduced.

Possibility of amalgamating Regimental and Godown establishment.

The Commissary General-in-Chief replied that the duties of Regimental and Godown establishments are wholly distinct, the former being attached to regiments and moving with them, the latter being station establishments; and that, if they were amal-

No. 1771, dated 24th August 1886.

gamated, there would be no establishment, when the regiment moved, to carry on the Godown work. He added that the work is more in quantity than could be performed by the one establishment; and that it is carried on in different places.

The necessity of maintaining the present establishments should be further investigated, and every endeavour made to secure economy.

Quartermasters' Establishments.

35. The distribution and cost of the Quartermasters' establishments is given in Appendix C to this Section.

Nature of duties.

No. 1771, dated 24th August 1886.

36. In explanation of the duties of this establishment, the Commissary General-in-Chief explains that the Quartermasters' establishments for rest-camps are temporarily engaged in the cold weather, when the rest-camps are formed. The cooks cook the soldiers' food and the bhistis bring water for the soldiers at the camps, and the rest of the establishment perform other camp duties. Quartermasters' establishments for detachments are paid by the Commissariat Department, while those for headquarters of corps are paid by the Pay Department.

The Jubbulpore and Allahabad rest-camps are the largest, as troops, invalids, &c., proceeding home, halt at them.

The principal part of the charges under this head consist of the charges for the supply of water to troops in the hills for which an expenditure of R1,49,412 was estimated. The surplus mules bought for the Quetta mobilisation in 1885 have, however, been employed on the hills on water duty in lieu of hired mules, with the result that the duties once performed by hired mules are now carried out by transport animals.

Differences of classification in the three Presidencies.

No. 1754, dated 21st September 1886.

37. The charges in Madras shown under this head include nothing but a boat at Rangoon and another at Tounghoo. In Bombay the total cost under this head is only R500. With reference to this difference in classification we are informed by the Controller of Military Accounts, Madras, that similar charges to those compiled under this head in Bengal are in Madras compiled under "Regimental Establishments and Marching Allowances."

No. 4778, dated 23rd September 1886.

The Controller of Military Accounts, Bombay, reports that in that Presidency the only charges hitherto provided for in the Commissariat Grant under Quartermasters' establishment and Marching Allowances have been those for the pay of extra establishments entertained for the service of drafts from England and details on the march. Similar charges for regiments and batteries moving have hitherto been classified under Grant 3, but will, in future, be compiled under Grant 4. Charges for cooks entertained for drafts and details of invalids on the march are debited against the 5 per cent. allowed under the cost of "Provisions for Europeans" to cover the extra cost of rationing troops on the march. All charges for fixed Quartermasters' establishments are provided for under Grants 1 and 3. Quartermasters' establishments employed during the trooping season for rest-camps are provided for under Barrack Establishments—Grant 7.

This is an illustration of the important variations in classification which exist in the estimates and accounts of the three Presidencies. We understand that orders have been issued to remedy this particular variation. We recommend that this matter of classification receive careful attention, and that detailed instructions be issued to ensure the classification of all charges under the same heads in the three Presidencies.

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Section E.—Commissariat Department, Bengal—Grant 4.

V AND IX.—KHEDDA ESTABLISHMENT AND CHARGES.

38. The abstract estimate is as under:—

		R
1	Superintendent	9,600
2	Non-Commissioned Officers	2,030
3	Office establishments	1,980
5	Servants	370
184	Native establishments	16,550
	Extra and temporary establishment	53,000
	TOTAL	83,530
	Travelling and outstation allowances	4,300
	Postage	100
	Contingent expenses	6,500
	Family allowances	130
	Office rent	540
	TOTAL (PERSONNEL)	95,100
	Feed of elephants	25,000
	Purchase and repair of materials	6,100
	TOTAL (MATÉRIEL)	31,100
	GRAND TOTAL	1,26,200

Details of salaries and establishments.

39. The detailed estimate was submitted for R1,45,601, but was apparently reduced to the above amount.

The Superintendent receives R800 a month. Two Non-Commissioned Officers on R88 a month were provided for in the detailed estimate.

The office establishment consists of 1 clerk on R100 and 2 writers on R40 and 25, respectively.

The servants are—1 daftari on R7 and 2 peons and 2 chaukidars on R6 each.

The Native Establishment entered in the detailed estimate consisted of 193 men costing R16,944, as under—

		Monthly Pay. R	Yearly Pay. R
1	Havildar	8	96
4	Sepoys at R7 a month	7 each	336
1	Gomastah	50	600
1	Moharrir	10	120
1	Peon	6	72
2	Chaukidars	6 each	144
1	Grass Moharrir for six months	10	60
2	Mardahs for six months	7 each	84
6	Coolies for conservancy for seven months	6 „	252
1	Head Jemadar	25	300
8	Jemadars	12 each	1,152
10	Mahouts	8 „	960
70	Mahouts	7 „	5,880
10	Coolies for tusker elephants	7 „	840
70	Coolies	6 „	5,040
1	Hospital Assistant	40	480
1	Cook or Dresser	8	96
1	Sweeper	6	72
2	Khedda Jemadars	15 each	360
	TOTAL		16,944

This estimate was accepted for 184 men costing R16,550.

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Under Temporary Establishment, the following provision was made:—

	R
4 Letter-bearers for six months	144
2 Tent lascars for seven months	98
2 Passed medical pupils for six months	300
2 Dressers for six months	96
2 Sweepers for six months	72
1 Chaukidar for seven months	42
Hunting establishment	52,990
TOTAL	53,742

which was reduced to R53,000.

In reply to our questions as to the check exercised over this establishment the Commissary General-in-Chief says that the Superintendent can alone decide the extra establishments required for hunting operations, the work being of a professional nature. All permanent establishments are sanctioned by Government.

No. 1771, dated 24th October 1886.

40. The following allowances are apparently authorised and included under the head of Travelling and Outstation Allowances.

Travelling and outstation allowances.

(1) Superintendent's Pinnace allowance, R9 a day, for six months.

(2) Command allowance to Non-Commissioned Officers, R20 a month, for seven months.

(3) House rent for Non-Commissioned Officers, R15 a month, for six months.

(4) Horse allowances of Non-Commissioned Officers at R30 a month each.

(5) Batta to clerk for six months, at R20 a month (Code R30).

(6) Batta to clerk for three months for going to Chittagong, at R20 a month.

(7) Travelling allowances to clerk for going to Chittagong and back.

(8) The following batta:—

2 Peons	@ R3	a month	each.
1 Havildar	„ 3	„	
4 Sepoys	„ 2	„	each.
Hospital Assistant	„ 5	„	
3 Dressers	„ 2	„	each.
3 Sweepers	„ 3	„	
Gomastah	„ 25	„	
Head Jemadar	„ 5	„	
8 Jemadars	„ 2	„	each.
80 Mahouts	„ 1	„	„
80 Coolies	„ 1	„	„
2 Medical Pupils	„ 5	„	„
4 Letter-bearers	„ 3	„	„

(9) Hutting allowance to 310 elephant attendants, at Rs. 3 each.

We enquired as to the nature of and authority for these allowances and received the following information from the Commissary General-in-Chief and the Controller, Military Accounts, Bengal:—

No. 1771, dated 24th August 1886.

No. 10586, dated 1st October 1886.

(1) The Superintendent's allowance was originally called a Pinnace

Allowance, because he was obliged to keep up a boat during the hunting season. This is not the case now, and the allowance is given him to cover his travelling expenses. The allowance was sanctioned when the Kheddas were organised, and the orders being of old date cannot be quoted. The Controller says it was last sanctioned in an order of 1881, being included in the existing as well as the proposed scale in a tabular statement.

(2) Command Allowance has already been explained (see para. 24). It is admissible under India Army Regulations, Vol. I, paragraph 1263.

(3) The house rent was sanctioned by a Military Department letter of April 1867. The Controller adds that it is admissible as compensation in lieu of quarters under India Army Regulations, Vol. I, Part I, paragraph 1259, and Public Works Department Standing Order No. 46 of 1883. Ordinarily such compensation is chargeable to Military Works Department; but as the Khedda operations are maintained only on condition that they are self-supporting, all charges are shown here.

(4) The horse allowance was sanctioned in India Army Regulations, Vol. V, paragraph 61; but this was a mistake, and the allowance has never been drawn. The order sanctioning the allowance has since been cancelled.

(5) (6) and (8) The batta admissible under these heads was sanctioned when the Kheddas were organised, and is given to all permanent and temporary establishments, when marching expenses are incurred; the orders have not been quoted. The Controller says that the allowances were included in the tabular statement quoted with reference to (1). The Civil Travelling Allowance Code does not apply to the Commissariat Department, and could not, in the opinion of the Commissary General-in-Chief, be applied to establishments marching about in the jungles, with no means of ascertaining distances travelled.

(7) The travelling allowance is admissible under Transport Regulations, Part II, paragraph 468.

(9) The hutting allowance at R3 is admissible only for the first year. For each subsequent year the grant is limited to 12 annas. (See paragraph 118.)

As regards the batta, we may remark that if the temporary establishments are in camp during the whole term of their employment, it would be more economical and accord more with the practice in other departments to engage them at a fixed rate, which would include the liability to be in camp.

The question of applying the Civil Travelling Allowance Code to these establishments cannot be considered as disposed of by the remark of the Commissary General-in-Chief quoted above, as it applies to many Civil Departments (*e.g.*, Forest, Telegraph, Survey, &c.), which travel in as wild parts as the Khedda Establishments. But a comparison of the rates of batta given above with those which would be admissible under the Civil Travelling Allowance Code does not indicate that any material economy would be secured by the application of the Code to these establishments, and we therefore leave the question to be considered in connection with the general question of Military Travelling Allowances.

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Section E.—Commissariat Department, Bengal—Grant 4.

Contingencies.

41. The contingent charges consist of the following: telegrams R200; office furniture R50; bookbinding R50; boat hire R500; cooly and cart hire R25; bags for khedda stores R250; tents for elephant attendants R372; training-money for new elephants R1,600; blankets for khedda men R1,500; extra coolies for making roads R1,500; &c., &c. The total was reduced to R6,800.

We made enquiries as to the authority for and the check exercised over this expenditure. The Commissary General-in-Chief reports that the purchase of blankets was sanctioned by Military Department No. 2379, dated 5th November 1879. He says generally that the Superintendent has to satisfy the Audit Department of the necessity for contingent charges, for which no specific sanction exists; and where the charge exceeds the limits prescribed in the Army Regulations, the Commissary General's countersignature is required.

No. 1771, dated 24th August 1886.

No. 10586, dated 1st October 1886.

The Controller of Military Accounts, Bengal, reports that the contingent charges are checked as follows:—

Telegrams.—By the telegraph receipts.

Office Furniture and Bookbinding—By bills signed by the Superintendent and by suppliers' bills.

Hire of Boats—By manjees' receipts and Superintendent's certificate that boats were fully laden and actually employed.

Cooly and Cart-hire—By statements signed by the Superintendent showing the number of carts employed, weight of stores, rate of hire, and period of employment, with certificate that elephants were not available for the work.

Bags for Khedda Stores—On sanction of the Commissary General.

Tents for Khedda Men—On the authority of the Superintendent. They are of an inexpensive kind and are made up by the Superintendent and renewed when necessary.

Training-money for new Elephants—This consists of fees regulated by a scale prescribed by the Military Department in No. $\frac{159}{D}$, dated 22nd January 1883.

Blankets for Khedda Men—By statements showing number of men and receipts signed by Khedda Jemadars.

Extra Coolies for making Roads—Charged on detailed statements signed by Superintendent, showing number of coolies and rate of hire.

Feed of elephants.

42. The actual average cost of the feed of elephants during 1885-86 is reported by the Controller of Military Accounts to have been R143-12 and the total cost to have been R22,213-13-6.

Purchase and repair of materials.

43. The estimate for the purchase and repair of materials is as under—

	R
400 maunds of jute	2,000
Khedda tools	400
Gear	2,000
Fetters	300
Tents	100
Arms	50
Tarpaulins	200
Stock articles	300
Repair of godown	500
Purchase of land	250
TOTAL	6,100

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Section E.—Commissariat Department, Bengal—Grant 4.

Difficulty in comparing estimates and accounts.

44. The estimate is not drawn up in the same form as the statement of actual expenditure in the Annual Report, a form for which was drawn up by the Examiner of Commissariat Accounts, and sanctioned by the Government of India on 25th November 1885. According to this annual account the expenditure of 1884-85 was as follows:—

	R
Pay and allowances of Superintendent	17,620
" " non-commissioned officers	2,995
" " office establishment, including Filkhána guard	3,200
" " hospital establishment, including medicines	2,122
" " godown establishment	3,062
" " elephant attendants	23,394
" " Khedda parties	29,756
Feed of elephants	20,782
Cost of gear	1,321
" fetters	1,354
" jute	1,165
" stock articles	2,977
" blankets	2,700
Provisions for Khedda men	11,991
Office contingencies and rent	1,181
Khedda contingencies	13,634
Conveyance of store and stock	2,776
Purchase of elephants	8,000
Supplies furnished by Commissariat and Civil Officers	2,173
TOTAL	1,52,204

No. 1771, dated 24th August 1886.

It is obviously very difficult to compare these figures thus arranged with the entries in the Estimate for 1885-86. The Commissary General-in-Chief explains that the form of annual account was prescribed after the Budget estimate was sent in; and that the Commissary General has suggested to the Controller to issue a revised form of budget estimate to accord with the account.

Net cost of Kheddas.

45. The position of the Khedda, when we first investigated the subject, appeared to be as follows:—The Army Commission (in paragraph 420 of their Report) remarked that, if the number of Government elephants used for transport was reduced, as they recommended, the Khedda establishment, costing R1,50,000 a year, might be abolished; but they did not take into consideration the receipts *per contra* obtained by this establishment. These receipts were estimated in the Military Budget at R1,50,000 in 1884-85 and R1,00,000 in 1885-86. We had before us the printed reports of this establishment for 1883-84 and 1884-85. In the former year the operations, under Major Hennessy, were unsuccessful, and resulted in a loss of R1,23,680; but under Mr. Sanderson, both before and after that year, they were much more successful. In 1884-85 Mr. Sanderson captured 171 elephants and 33 calves. Of these, 17 elephants and 17 calves died or were given away: 119 elephants and 16 calves were sold for R90,325; three elephants, valued at R6,000, were received in return for four given away, and 35 (valued at R1,500 each) were retained for service. In this way against an expenditure of R1,52,203 a profit of R5,245 was shown. But we observed that no account was taken of the 10 elephants which are annually handed over to the Assam Government in lieu of the profits, which it would have made, had the elephant hunting in the Garo Hills been leased out in the ordinary way

If these are deducted from the 35 elephants retained for service, and valued at ₹1,500 each, the profit of ₹5,245 is turned into a loss of ₹9,755. Further, the claims of the Karaibari zemindars, in whose estates 80 elephants were captured, for a share in the profits had not as yet been settled; and if they are maintained, a further deduction from the receipts would have to be made.

Question of maintaining the khedas raised.

46. We were of opinion, therefore, that the question should again be considered, whether in the interests of economy this establishment should not be closed. We could not ascertain from the Report of 1884-85 that any elephants were made over in that year to the Commissariat Department for transport service: in 1883-84, 16 appeared to have been so transferred, and probably of the 35 reserved for service in 1884-85 a portion (after deducting those due to Assam) were so disposed of. The questions were therefore—what number of elephants ought the Khedda Department to supply annually for transport duty? What would be the cost of those elephants if bought in the market? and how does that cost compare with the loss annually incurred by the Khedda establishment after all claims are taken into consideration?

Military Department's answer.

Unofficial No. 1208 D., dated 22nd December 1886.

47. The Military Department with reference to these questions has sent revised accounts of the Khedda, which are stated to have been verified by the Commissariat Examiner, together with certain notes and a report by the Superintendent of Kheddas.

From these it appears—

(I) that the normal number of elephants required each year for Transport service is from 35 to 40; 50 elephants were drawn from the Khedda Department in 1886;

(II) that the cost of elephants suitable for Transport service, if purchased in the open market, would be about ₹2,000 each;

(III) that there has been no loss in working the Khedda Department during the last five years; on the contrary, after allowing for the loss of ₹97,041 incurred in 1883-84 while the Superintendent was absent on furlough, there has been a clear gain of ₹89,517. The accounts of the five years give the following results:—

	Gain.	Loss.
	₹	₹
1881-82	1,18,162	
1882-83	28,265	
1883-84	...	97,041
1884-85	5,244	
1885-86	39,887	
	1,86,558	
Deduct loss .	97,041	
	89,517	

The Superintendent claims that this gain should be increased to ₹1,12,747 by altering the value of the elephants transferred to Assam, and omitting the amount of Major Hennessy's military pay while that officer was officiating for Mr. Sanderson.

Khedda operations do not involve loss.

48. While it is very desirable that clear profit and loss accounts should be prepared for the Khedda operations of each year, we think it may be assumed that the Khedda Department, as now worked, does not throw any burden on the State, and

that so long as the State needs 35 or 40 elephants each year, it is economical to retain the department. Moreover, there are certain indirect advantages due to the maintenance of the Khedda Department, which deserve consideration.

Maintenance doubtful, if number of transport elephants reduced.

49. On the other hand, it has been represented to us that elephants are by no means a useful form of transport animal, and that their retention as such is of doubtful utility; moreover, they cost a large sum to maintain. If the establishment of elephants is further reduced to any extent, the necessity for maintaining the Khedda establishment will probably disappear.

VI AND X.—CATTLE FARM, HISSAR.

50. The abstract printed estimate and the detailed estimate, particulars of which have been furnished by the Controller, are compared below:—

	Printed Estimate.	Details of Commissary General's Estimate.
	R	R
1 Superintendent	9,290	9,288
1 Warrant Officer	1,680	3,600
2 Non-Commissioned Officers	2,760	1,480
56 Native Establishment	3,460	2,436
" " temporary	15,000	15,000
3 Office Establishment	2,020	2,016
4 Servants	230	234
TOTAL	34,440	34,054
Medical charge allowance	600	600
Travelling and outstation allowances	1,100	400
Postage	60	60
Contingent expenses	200	140
TOTAL (PERSONNEL)	36,400	35,254
Purchase of Cattle.		
Camels	300	300
Cows and bulls	1,000	1,000
Sheep	1,000	1,000
TOTAL	2,300	2,300
Feed of Cattle.		
Purchase of reserve stock	25,000	20,000
Feed of cattle	12,000	18,030
TOTAL	37,000	38,030
Miscellaneous.		
Road expenses	3,000	1,000
Cultivation expenses	22,000	22,304
Cattle gear and rolling-stock	1,500	800
Contingencies	7,000	...
TOTAL	33,500	24,104
TOTAL (MATÉRIEL)	72,800	64,434
GRAND TOTAL	1,09,200	99,688

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

51. The Superintendent is a military officer, who draws R400 staff pay.

Superintendent Military Officer.—Question of appointing Veterinary Officer.

We enquired whether the advisability of appointing a Veterinary Officer or some person with special experience in the breeding of cattle to the charge of this Farm had been considered. In reply the Military Department informed us that the question has been considered,—of the advisability of appointing a Veterinary Officer to assist the Superintendent; but it has been negatived on financial grounds. It has not been considered advisable to put a Veterinary Officer alone in charge.

Unofficial No. 1109S.-D., dated 27th July 1886.

52. One Conductor, one Sub-Conductor, and one Sergeant were provided for in the detailed estimate; but provision was only allowed for 1 Sub-Conductor on R60 staff pay or R1,680 a year, and for 2 Sergeants on R1,380 each. The Controller explains that the actual sanctioned establishment was, one warrant officer and two non-commissioned officers, and provision was made accordingly in the printed Budget. Also the ration money included under the head of Non-Commissioned Officer in the detailed Budget was removed to its proper head of "Provisions for Europeans."

Details of establishment and office charges.

The detailed estimate was prepared for a Native establishment of 35 men costing R2,436, but has been adopted for 56 men costing R3,460. The excess was for 1 mate and 20 bullock-drivers sanctioned by Military Department, but not included in the Commissary General's Budget. The estimates for 1886-87 provide for 62 men costing R4,450. The 6 extra men in 1886-87 must, the Commissary General-in-Chief says, have been owing to increase of stock.

No. 10586, dated 1st October 1886.

No. 1771, dated 24th August 1886.

The Native establishment entered in the estimate is—

		R	
1	Native Doctor	96	per mensem.
1	Carpenter	96	"
1	Blacksmith	84	"
1	Bellowsman	36	"
1	Weighman	48	"
1	Jemadar of Barkandazes	180	"
1	Naib Jemadar	96	"
25	Barkandazes	1,500	"
1	Bir Jemadar (Karnal)	180	"
2	Barkandazes	120	"
	TOTAL	2,436	

Of the temporary establishment, costing R15,000, no details have been furnished.

The Office establishment consists of—One clerk on R120, 1 clerk on R25, and 1 clerk on R23.

The Servants are—One daftari, 2 peons, and 1 sweeper.

The Medical charge allowance is R50 a month.

The Contingencies consisted of—Telegrams R50; punkah coolies, &c., R40; printing forms R50: total R140, which was increased to R200 with reference to past actuals.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Purchase and feed of cattle.

53. Provision was made to purchase—

2 camels.
10 cows.
250 sheep.

Also under Reserve Stock it was estimated that 16,000 maunds of gram would be purchased at R1-4 per maund: total R20,000. This latter provision was increased to R25,000. Feed of cattle, which was entered at R18,000, was reduced to R12,000, probably on account of the extra amount estimated to be expended on reserve stock.

Road expenses.

54. Road expenses of cattle were increased from R1,000 to R3,000. This includes the cost of sending from the farm to Ferozepore the cattle issued to the Ordnance Department for gun batteries, and also the cost of bringing to the Farm cattle purchased in the district and of sending rejected cattle to Delhi for sale, &c. The estimate is reported to have been increased with reference to past actuals.

Cultivation expenses, cattle gear, and contingencies.

55. The provision for cultivation expenses and rent of land was reduced from R23,304 in the detailed estimates to R22,000; and that for cattle gear and rolling-stock was increased from R800 to R1,500. Of the Contingencies (Matériel) R7,000, no details are given. The alterations are said to have been made with reference to past actuals. The Commissary General-in-Chief adds that the cultivation expenses and cost of gear and rolling-stock are not fixed charges, but vary from year to year.

Objects of maintenance and area of farm.

56. This farm was started and used chiefly for breeding artillery bullocks, the number of which has been greatly reduced of late. Sheep are also raised on the farm. And it is used for cattle-breeding purposes for Civil Officers. The area of the farm is variously stated at 67 square miles, 47 square miles, and 43,287 acres which is nearly the same as 67 square miles. There is also a Karnal Branch Farm 2,128 acres, rented at R2,804, which it has lately been proposed to abandon and return to the zemindars; but final orders have not been passed.

Expenditure and outturn, 1877—82.

57. There has been much discussion about the expenditure, which in the five years 1877—82 amounted to R5,97,729, besides nearly two lakhs of indirect expenditure on depreciation of buildings, stock, &c.; in these years it issued, for ordnance and district use, 1,983 bullocks and bulls, at a cost of R301 each, calculated on direct expenditure alone. Colonel Hunt reported in 1884 that there had been an undue expenditure of R44,000 per annum (that is, that it had cost R58,000 per annum to produce hay and green fodder worth R24,000, and that there had been an excess expenditure of R10,000 on grain for which hay might have been substituted), and a loss (by excess of expenditure over income) of R86,854 in the years 1881—83. It was calculated then that the farm ought to turn out 400 bullocks a year to supply losses in the 3,318 bullocks required for two heavy batteries and two siege trains, besides 70 bulls for farm and district purposes; but Colonel Hunt has informed us that horses are now substituted for battery bullocks to such an extent that it is easy for Government to purchase in the market the small quantity of bullocks still required.

Expenditure and outturn, 1884-85.

58. The Report of 1884-85 has been shown us. It contains some interesting information as to the stock on the farm and the cost of cultivation; but the accounts of expenditure are drawn up in the most imperfect form, and are not verified by being passed

through the Examiner's Office. It appears that the number of stock on the Hissar Farm on 1st April 1884 was 9,209, consisting of 7,711 cattle, 1,483 sheep, 3 horses, and 12 camels. During the year 654 sheep were bought, 977 cattle and 1,196 sheep were born, 867 cattle and 333 sheep died, 106 bulls and 15 sheep were made over to district officers for breeding purposes, 391 bullocks were made over to the Ordnance Department (of which, however, the majority were rejected, and only 182 were actually taken over), and 554 cattle and sheep were sold to the Commissariat or to the public. At the close of the year the number of stock was 9,451, of which bulls 119, cows 3,024, young cattle 3,239, bullocks 123, sheep 2,707. On the Hissar Farm there were 1,000 bighas of jowar, 800 of oats, 300 of barley, 308 of lucerne, 29 of carrots and turnips under cultivation. The area of the bigha is not given, but it must be a small one, as the rent is estimated at annas 3-2. The cost of this cultivation, including the cutting and stacking of hay, is calculated at R39,671. On the Karnal Farm the cultivated area was 12 bighas of lucerne and 117 of jowar; this cultivation and the hay cut on the *bir* cost R3,412. There is no statement giving an account of other expenditure than that on cultivation; but the total expenditure is said in one place to have been R82,175; and in the report itself it is stated at R1,08,565, including Military Pay Department charges. The cash receipts are stated at R9,288 from the sale of hides, cowdung, rejected animals, &c.; and this leaves an outlay of 99,279, to set against 182 ordnance bullocks and the sheep and cattle sold to the Commissariat. The report contains no estimate of what these animal cost the State, or whether it would have been cheaper to abandon the farm and to buy the animals in the open market.

Estimated net charge in 1886-87.

59. We observe that in the Budget of 1886-87 the cost of the farm is estimated at R1,05,100, and the receipts at R10,000.

Question of transfer to Revenue and Agricultural Department.

60. The Revenue and Agricultural Department was asked if the question of the transfer of the Farm to that Department had been discussed before. Papers forwarded to us show that this matter was discussed in 1880-81-82 (Military Department Proceedings, November 1882), and that the Punjab Government consented to take it over if the gross cost, R1,09,000 per annum, were granted to them, but the Revenue and Agricultural Department did not recommend the transfer on these terms, especially as no Agricultural Department exists in the Punjab. It was therefore left under the Commissariat.

Primâ facie ground for abandoning Farm.

61. With the above information before us, we made the following remarks in our preliminary Note :—

"It seems very doubtful if the farm ought any longer to be kept up by Government for military purposes; and unless the Revenue and Agricultural Department or the Punjab Government are ready to take it over for agricultural purposes, we think it ought to be abandoned. As, however, Colonel Hunt expressed an opinion that it could be made to pay (an opinion which, we observe, he also expressed in February 1883, but which does not appear as yet to have been justified by any facts set before us), we desire, before expressing a final opinion, to know how matters stand at present, what reductions in expenditure and what variations in income have taken place, and what further improvement is expected."

We also requested that an attempt might be made to work out the calculation of what the animals actually cost, in order to establish a conclusion as to the gain or loss to the State of maintaining the farm.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Cost of cattle, &c., per head in 1884-85.

62. As to the question of profit and loss, the Controller refers the Committee to the balance sheet of the Farm for 1884-85, printed as Appendix No. 18 to the Financial Review of the Commissariat Department for that year.

This balance sheet gives as the result of the year's working the issue of the following animals at the cost shown against them, the calculation being made on the assumption that a bull issued to brood stock or to service is equal to $1\frac{1}{3}$ cows or bulls issued to farm stock; ewes are taken at $\frac{1}{7}$ of a cow and rams at $1\frac{1}{3}$ of a ewe.

		R	a.	p.
47 bulls issued to Farm Stock	@	504	4	$3\frac{1}{3}$
87 Cows „ Brood „	„	504	4	$3\frac{1}{3}$
185 Bullocks „ Service 106 Bulls transferred to Districts	„	672	5	$8\frac{4}{9}$
50 Rams issued to Brood Stock 9 „ transferred to Districts 94 „ „ Commissariat Department	„	96	0	$9\frac{7}{9}$
6 Ewes transferred to Districts	„	72	0	$7\frac{1}{3}$

Omission of offspring stock.

In the balance sheet no account appears to be taken of the offspring stock. And owing to their not being brought into the account on both sides, the account is liable to great fluctuations for any one year, owing to a larger or smaller number of issues; though over a series of years this might correct itself.

It may be noted that at the time that the cattle, &c., were calculated as costing Government the above sums, the following animals were purchased:—

		R	a.	p.
10 Bulls for Brood Stock	@	200	0	0
51 Cows for „	„	64	5	$0\frac{1}{4}$
660 Ewes for „	„	3	10	$11\frac{1}{2}$

Cost per head from 1877 to 1882.

63. From a calculation made in 1883 it appears that the cost per head of the cattle shown in the balance sheet had been:—

	Bulls and Bullocks.	Cows.
1877-78	387	290
1878-79	604	453
1879-80	237	178
1880-81	213	159
1881-82	466	349

Above calculations challenged by Commissariat Department.

64. The Military Department has, however, forwarded certain papers with a view of showing that the method adopted by the Account Department for calculating the value of the produce of the Hissar Cattle Farm places the value too high. The Commissary General, Western Circle, notices the omission of the value of the offspring stock from the balance sheet, and claims credit for this; chiefly owing to this change he makes so great a difference of value as to reduce the cost of bullocks issued for service from R668 to R98. He has, however, fallen into a still greater error than could be caused by the omission of the offspring stock altogether; for while he takes credit for the whole value of the offspring stock at the close of the year, he does not

Unofficial No. 1209D., dated 22nd December 1886.

Error in revised account.

debit the account with the value of that stock at the beginning of the year. This omission is fatal to the accuracy of the calculations, for it is clear that to arrive at the actual value of stock produced during any period, the value of the offspring stock at the beginning as much as the close of the year must be taken to account, and we consider that this course should be followed in future. In favourable years, when there is a large increase in offspring stock, the value of the stock passed into service will be reduced; but in unfavourable years, when the year's transactions show a reduction of offspring stock, the value of issues will be increased. But on the whole the inclusion each year will prevent such great fluctuations as those to which the account is now liable.

Offspring Stock should be included in the yearly Balance Sheet.

65. It is necessary to call attention to the error pointed out in the preceding paragraph, and to suggest that the accounts for say two years should be recast with a view of arriving at an accurate value of the stock produced by the Farm.

Further revised account should be prepared.

66. The following figures given by the Commissary General-in-Chief show that the financial position of the Farm is improving :—

Comparison of net cost for three years shows improvement.

	Expenditure.	Receipts.
	R	R
1884-85	1,22,739	9,288
1885-86	68,141	13,571
1886-87 (to 15th November 1886) . . .	19,712	17,207

67. The Commissary General, Western Circle, says that, so far as the Military Department is concerned, the Farm in ordinary years is required to pass 300 siege train and artillery bullocks into the service. The other portion of the Farm work is to produce bulls and rams for the improvement of the breed of cattle and sheep; which in his opinion is not a portion of the legitimate work of the Commissariat Department. To make the Farm more conducive to the interests of the Military Department, the Commissary General proposes that the Farm should breed a class of bullocks fitted for army transport and departmental work. There are some 1,800 such bullocks in the service, which could be recruited with advantage from the Farm, and there is reason to hope that these can be produced at a fair cost and much cheaper than the rate at which such cattle can now be obtained from the Farm. But in reviewing the probable transactions of the Farm the very great risks which must always attend such an undertaking must not be overlooked. Among the chief of these risks are—

Views of Commissary General, Western Circle, as to improvement and maintenance of Farm.

(1) Virulent epidemics.
(2) Famine.
(3) Sickness or resignation of the Superintendent.

Any of these causes would seriously affect the financial results of working the Farm, and, unless the Farm is maintained for other purposes than those for which it is now kept up, it is not, in the opinion of the Commissary General, desirable to retain it.

He says, however, that there are other advantages which may be derived from the Farm which should receive consideration, *viz.*:—

(*a*) The rearing of mules.
(*b*) The formation of a reserve of fodder for the requirements of a force in Afghanistan.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

68. The Military Department states that, although the accounts in connection with the Farm have not hitherto been satisfactory, there seems little doubt that if expenditure be decreased and income be increased, as has lately taken place under Captain Marrett's management, the result will be financially sound in future.

Military Department thinks Farm may be made financial success.

69. The form of keeping the accounts of the Hissar Cattle Farm should be carefully revised by an expert, so as to show the actual result of its maintenance; and the form of preparing the estimates should be revised, so as to work up to the accounts.

Form of accounts and estimate to be revised.

70. Further, the purposes for which the Farm is really needed should be carefully considered, and unless it is found that the desired results can be attained at a considerably smaller cost to the State than appears to have been the case in the past, it seems clear that the establishment should not be retained. The accounts and estimates before us are not sufficiently accurate to allow of our forming any reliable estimate as to the actual cost of working the Farm for the future, and we cannot therefore advise definitely either its abandonment or retention.

Final opinion as to retention or abandonment cannot be framed on data at present available.

VII.—COMMISSARIAT SUPPLIES.

71. The items under this head are as follows:—

		R
(1)	Provisions for Europeans	33,00,000
(2)	Ditto for Natives	1,58,000
(3)	Compensation to Natives for dearness of provisions	4,00,000
(4)	ditto Cavalry for dearness of forage	1,50,000
(5)	Purchase of reserve stock (tea and coffee)	2,83,000
(6)	Malt liquor purchased locally	22,11,600
(7)	Contingent expenses	20,000
	TOTAL	65,22,600

(1) *Provisions for Europeans.*

72. The details of the estimated outlay on the principal items, and the total estimated outlay at each station, are shown in the Appendix D to this Section.

Details.

73. The cost of rationing troops varies considerably; it costs R9-9-8 a month to ration troops at Barrackpore when this can be done for R8-4-4 at Calcutta and R7-14-11 at Dum-Dum. The rations at Cawnpore cost R1-2 more than the same articles at Lucknow.

Explanations of differences in neighbouring stations.

In explanation of these differences the Commissary General-in-Chief points out that meat is the principal part of the ration; and the differences are generally due to a higher or lower price of that item of the ration. The difference between Calcutta and Dum-Dum on the one hand and Barrackpore on the other, is stated to be due—

No. 1771, dated 24th August 1886.

(1) to the larger number of troops at the former, so that cost of establishments are spread over a larger supply;

(2) to the larger outturn per head of cattle at the former.

As regards (2) it is impossible, the Commissary General-in-Chief says, to secure uniformity; the cost at Barrackpore has been higher for a series of years

during which that station has been in charge of various Commissariat Officers, one or other of whom would have been sure to have found out if any improvement were possible.

Check over expenditure on provisions.

74. The check over cost of provisions is in the audit; but the Examiner furnishes the Commissary General monthly with details of cost of bread and meat at each station, so that the Commissary General can call for explanation when needed.

Comparison of estimate with actuals of previous years.

75. The total of the detailed Estimates comes to 32,013 men costing R28,56,233 for provisions alone, or about R89 per head. Appendix 3 of the Financial Review of the Department for 1884-85 shows the actual number of men as 30,378, and the rate per head R95-11. This is the lowest rate for the past five years (Appendix 4). Apparently the Executive Officers estimated for a still lower rate for 1885-86 on a larger number of men, but the sanctioned estimate (R33,00,000) assumes a rate of R103. The Controller, Military Accounts, Bengal, informs us that the details of the estimate are not checked by the Accounts Department. The estimate is checked in the aggregate with reference to past actuals and the probable strength of the Army during the year for which provision is made. The Commissary General's estimate was reduced from 33½ lakhs with reference to past actuals, after providing also for ration money to Departmental Officers and charges on account of the Cawnpore Flour Mill, which were not included by the Commissary General.

No. 10586, dated 1st October 1886.

Bakery at Kohima costly—has been abolished.

76. The arrangement at Kohima for victualling one man appears peculiar. The cost of bread-stuff is put down at R22, while the pay of the bakery establishment is placed at R432, and the working expenses and contingencies at R208. Thus the original cost of the bread-stuff, R22, by the time it is converted into bread, becomes R662. With reference to this arrangement, the Chief Commissioner, Assam, states that the Government bakery was started during the Naga Hills Campaign in 1880 for the purpose of supplying bread to the officers of the garrison, the European gun establishment, the European subordinates of the Supply and Transport Branches of the Commissariat Department at Kohima, Pherima, Nichuguard and Dimapur, and such other European and Eurasian residents of Kohima as chose to purchase the same. The establishment consisted of two kneaders at R14 and a bhisti on R7-8, or R35-8 a month. The bread-stuff was procured from Calcutta at R5-4 per maund *plus* R1-3 freight to Golaghat. The outturn per maund of bread-stuff averaged 103 loaves. In 1884 a private bakery was established, and with a view to encourage private enterprise the Government bakery was closed from December 1884.

No. 4718, dated 18th August 1886.

Vegetables.

77. In the table the cost of vegetables at a few stations, aggregating R8,299, has been omitted.

Tea and Coffee.

78. The cost of tea and coffee rations are omitted from the cost of provisions for Europeans, and are dealt with separately. We enquired the reason for this and are informed by the Controller, Military Accounts, that in the Budget for the current year the procedure has been changed, and the cost of tea and coffee has been provided for under Provisions for Europeans. The cost is included in the cost per head as given in the Appendices to the Financial Review.

No. 10586, dated 1st October 1886.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Proposals for revision of present system of framing estimate.

79. The estimates for provisioning Europeans, like all the estimates of the Commissariat Department, are prepared in great detail by the Executive Officer concerned for each station. Lump-sum alterations are frequently made in these estimates by the Commissary General, Commissary General-in-Chief, the Controller and the Accountant General, none of which are advised to the officer who framed the estimates. These alterations are for the most part based on the past actuals of the whole department, and without reference to details. While it must be allowed that the greater portion of the outlay of the Commissariat Department is obligatory, and must be incurred, regardless of the estimate, it appears desirable that alterations in estimates should be based more on details than is at present the case, and that each officer should know with what cost it is expected that each item of his outlay should be carried out; and while the estimates should be fully criticised, the result of the criticism should be advised to the officers concerned, and they should, if necessary, be called on to revise or justify their estimates.

Watch to be maintained over outlay as compared with estimate.

80. Each officer should be kept fully informed of the progress of his outlay compared with the detailed estimate, as soon as the accounts of each month are made up, and explanation of divergences from the estimate of any magnitude should be called for. Should the grant of any range under convenient groups be found likely to exceed the estimate of such groups, an application for an additional grant with full explanation as to its necessity should be sent forward, accompanied by a memorandum showing how far the excess is likely to be met by savings on other groups. Similarly, if it seems probable that there will be any considerable savings in the estimates of any range, this should be fully advised in sufficient time to allow of such saving being taken to account in the revised estimate of the year.

Control of expenditure to be detailed.

81. The check over estimates by the Controller should extend to details; unless detailed items involving large outlay are controlled, such control as can be exercised cannot be of much value.

(2) *Provisions for Natives.*

Details of estimate.

82. Provisions appear to be supplied only at Golaghat for the regiment stationed at Kohima and its outposts, and for the Commissariat and Transport followers.

The provision is as under—

	Per maund. R a. p.	R a. p.
For 704 fighting men per month—		
528 maunds of atta @ . .	3 14 1	
66 „ dhall @ . .	2 15 0	
33 „ ghee @ . .	35 13 0	
11 „ salt @ . .	2 14 1	
costing per annum . .		41,081 9 0
For 571 Public Establishment—		
321 maunds of atta @ . .	3 14 1	
53½ „ dhall @ . .	2 15 1	
13⅜ „ ghee @ . .	34 13 0	
9 „ salt @ . .	2 14 1	
costing per annum . .		22,744 12 0
Contingencies—		
Bags	4,117 0 0	
Transport charges . . .	40,197 0 0	
Repairs and renewals of dead stock .	200 0 0	
		44,514 0 0
Depôt Establishment		6,909 0 0
TOTAL .		1,15,249 5 0

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Estimate faulty in including stock in hand.

83. The estimate of R1,58,000 is arrived at by adding the value of stock in hand at the close of the year, or R42,551 to this amount. Supposing the balance of the stock in hand at the beginning and close of the year is the same, the actual outlay of the year should not exceed the detailed estimate of R1,15,249. If the stock decreases, the charges of the year will be diminished; and if the stock is added to, the charges will be increased.

No. 1771, dated 24th August 1886.

The Commissary General-in-Chief admits that the value of the stock is, according to the ordinary rules, incorrectly added to the amount of the estimate. But he explains that owing to the peculiar circumstances of Kohima, the supplies for a year's consumption have to be sent from Calcutta in May; the stock is very uncertain; and to allow of a margin the value of the stock is added to cover that required for next year, and the heavy losses contingent to the service.

No. 10586, dated 1st October 1886.

The Controller of Military Accounts, Bengal, says that he cannot explain this, and adds that it is clearly wrong.

The above remarks show a faulty control over estimates, which should be promptly remedied.

Net cost after deducting recoveries—recoveries how realised and where credited.

84. Excluding the stock in hand at the end of the year, the cost of rationing the troops and followers is estimated to amount to R7-8-6¼ per man per month, out of which certain amounts, aggregating R44,017, at R3-8 and R2-8-8, less Bunniah's fee, are estimated to be realised. This reduces the net charge to R71,202 or R4-10-8½ per man per month.

No. 1771, dated 24th August 1886.

In reply to our enquiries on what principle recoveries are made, and to what account they are credited, the Commissary General-in-Chief states that the Native soldier and follower are entitled to compensation, if their monthly food costs more than R3-8-0 and R2-8-8 respectively. These amounts, therefore, are recovered where they are fed by the State; if more were recovered, the excess would have to be made good as compensation.

No. 10586, dated 1st October 1886.

The Controller, Military Accounts, Bengal, repeats the above explanation, and adds that the recoveries are credited to the receipt head "Sale of Commissariat Provisions and Stores" under Grant IV.

Additions to be made in calculating cost per head.

85. To the cost shown in the estimate has to be added the pay of the Commissariat Officer at Shillong (who is believed to be retained solely for the sake of victualling this regiment), the warrant officers under him, and the Shillong Office Godown Establishment. Adding all these in, and assuming that the Commissariat followers are kept up solely for the sake of the Kohima Regiment, the total cost would be about R1,96,818, as shown below:—

	R
Commissariat Officer (say)	8,000
Warrant Officer (say)	2,000
Office	8,328
Contingencies	6,810
Base Hospital	1,680
Godown Establishment	10,000
Feeding five Commissariat Sergeants	2,000
Provisions for Natives	1,58,000
TOTAL	1,96,818

The cost of victualling each of the 704 men will thus come to nearly R300 per annum, or over R250 net after deducting his payment of R3-8 per mensem.

86. In our preliminary Note we wrote as follows:—

Question of providing supplies at Kohima through private enterprise.

"We have been shown a letter from the Chief Commissioner, stating that till a cart-road is made the feeding of this regiment cannot be left to private enterprise. We are aware that there are great difficulties in the way of providing supplies at Kohima, but they have been overcome in the case of the Frontier Police, and we think that, if the matter were again referred to the Chief Commissioner, and he were shown the immense cost which the present arrangements involve, he would be able to propose a plan by which responsible contractors could be found, who would undertake to place the required supplies in the regimental bazaar at a cost which should be remunerative to themselves, and yet should secure a large saving to Government in comparison with the present outlay."

Unofficial No. 60D, dated 7th January 1887.

In reply to this the Military Department informed us that it is the opinion of the Civil and Military Authorities on the spot that it is not possible to improve the arrangements in regard to these supplies, until the cart-road is open from Golaghat to Kohima. It is also pointed out that the number of men rationed is about 1,400, including Transport and Regimental followers, so that the average expense would be lower than that shown above. Every endeavour has, it is said, been made to reduce the cost of transport and the cost of supplying rations generally at Kohima.

We are, however, still of opinion that endeavours should be made to obtain the necessary supplies for feeding the troops at Kohima by calling for tenders and entering into contracts, when this is found feasible.

(3) *and* (4) *Compensation for dearness of food and for forage.*

Conditions of grant of compensation for food;

87. Compensation for dearness of food is paid to Native troops when the cost of food exceeds R3-8 per mensem, and to followers in the Commissariat and Transport Establishments when the cost exceeds R2-8. (In Madras the rate is R3-8 for both troops and followers.) The bills are based on the prices current of the regimental or civil bazaar. Claims for Native troops are paid by the Pay Department, and for followers by the Commissariat Department.

for forage.

88. Compensation for dearness of forage is paid to Native cavalry in Bengal and Bombay, whenever the monthly cost of the horses' food exceeds R13-8, the ration being in Bengal 4 seers of gram or 5 of bajra and 15 seers of grass or 10 of hay; ordinarily, however, grass is not bought, but the pay of a grass-cutter and pony at R6-8 is allowed for every two horses.

Actuals of past years compared with estimates.

89. The total compensation for dearness of food was R4,07,100 (actual) in 1883-84, R3,24,273 (actual) in 1884-85, R4,00,000 (estimate) in 1885-86, and R3,75,000 (estimate) in 1886-87. For dearness of forage the corresponding figures were R39,195, R93,230, R1,50,000, and R1,20,000 in 1886-87. The estimates appear rather high, but the actuals of 1883-84 and 1884-85 under both heads are lower than they have been since 1876-77.

Rate per head in 1884-85 of compensation for food.

90. The detailed estimates contain no information about the charges under these heads,—how they are framed, or to what stations they are distributed. But a statement showing the actual distribution of the cost and rate of compensation at each station for 1884-85 has been forwarded to us, according to which the highest rates paid were at Baxar, R4-14-8 per mensem, Cachar R4-0-9, Manipur R8-2-8,

Darjeeling R5-6-10, Dorunda R3-2, Kidderpore R3-2, Calcutta R2-8-9, Fort William R2-7-3, and Barrackpore R2-7-11.

Proposals for reducing cost of compensation.

91. The meaning of these figures appears to be that, wherever atta is dear, (as it is in Eastern Bengal and Assam), the compensation paid is high, whether the troops actually eat atta or not. In our preliminary Note we brought this point to the notice of the Military authorities, and remarked that if it were found that the troops eat rice, the rate of compensation should be fixed with relation to the price of rice, and not of atta. Manipur, for instance, is an extremely cheap place for rice, but atta is unprocurable there; we understand that the detachment stationed there eat rice; and, if so, they ought hardly to get compensation at the rate of R8-2-8 per head for not eating atta. The Military Department sends copy of a letter to the Commander-in-Chief (No. $\frac{1068\ S.}{D.}$, dated 23rd July 1886), showing that this question has been recently considered, and that it has since been decided to alter the rules, so that the compensation will only be given for the particular quality and description of grain actually supplied and consumed.

Unofficial No. 1222 S-D., dated 6th August 1886.

We also suggested that it should, as far as possible, be provided that rice-eating regiments should be sent to places where only rice is to be got, not regiments composed of men, like Sikhs, who can hardly be got to live on rice. The Military Department in reply says that ordinarily this is the practice, but that in time of war, &c., regiments must sometimes be sent to certain places with reference to their fighting, and not to their eating proclivities.

(5) *Purchase of Reserve Stock (Tea and Coffee).*

Details of Estimate.

92. The estimate is as under—

	Tea.	*Coffee.*
	lb	lb
Rate of consumption per annum . . .	529,428	99,030
Quantity to be kept in store . . .	44,119	...
Total .	573,547	99,030
Stock on 1st August 1884	183,129	No stock.
Purchases to be made up to 31st March 1885 .	514,000	...
Total .	697,129	...
Probable consumption from 1st August 1884 to 30th September 1885	617,666	...
Probable balance 1st October 1885 . .	79,463	...
Probable quantity to be purchased in 1885-86 .	494,084	99,030
Or say . .	500,000	...
	R	R
Cost at 8 annas per lb	250,000	49,515
Total R .	2,99,520	
Grant passed for R .	2,83,000	

Actual rates and terms of contracts.

93. The actual rates for purchase of tea in 1885-86, as given in the letter of Commissary General, Bengal, No. 25, dated 31st March 1885, were as follows:—

	a.p.	*a.p.*
Calcutta—	7 0 (50,000lb) and 7 4 (100,000lb) from two different contractors.	
Meerut—	7 7 (124,000lb) in varying quantities from six different contractors.	
Landour—	7 7 (5,000lb).	
Ranikhet—	7 6 (25,000lb).	
Chakrata—	7 7 (16,000lb).	
Meean Meer—	7 7 (180,000lb) in varying quantities from three contractors.	

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

No. 1771, dated 24th August 1886.

The contracts are for one year; the tea to be delivered at the Commissariat godowns in boxes of certain size and weight containing 60lb each; the tea to be equal to sample and to be subject to inspection by Executive Commissariat Officer, &c., on delivery.

For coffee separate contracts are made at each station where the coffee is required. The rates for 1884-85 are given on pages 40 and 41 of the Financial Review for that year.

(6) *Malt Liquor purchased locally.*

Details of Estimate.

94. No English beer was required. The detailed estimate for the local purchase was as follows:—

	R
In accordance with original contracts, 32,591 Hogsheads Hill Beer	18,50,907
Add—Supply of Hill Beer at Lucknow, Fyzabad, and Cawnpore, 4,077 Hogsheads	1,76,157
Also at Darjeeling, Dinapore, Benares, Allahabad, Chunar, Jubbulpore, Saugor, Pachmarhi, and Nowgong, 3,692 Hogsheads	1,84,600
Total 40,360 Hogsheads	22,11,664

We have had a separate correspondence with the Commissary General-in-Chief and the Brewery Companies about the prices of hill beer and the present and future contracts, and need not refer to the matter again here more than to note that the negotiations set on foot by the Finance Committee have resulted in a contract for the supply of beer at an all-round rate, which will, it is estimated, cause a saving of several lakhs a year to Government.

No purchases of rum were anticipated in 1885-86, the stock in hand being sufficient to meet the demand.

(7) *Contingent Expenses.*

Details of Estimate

95. The Commissary General's estimate is as under—

	R
Calcutta	3,000
Store and Shipping Office	100
Dinapore	50
Allahabad	50
Jubbulpore	100
Shillong	2,000
Cawnpore	100
Lucknow	100
Agra	100
Meerut	5,000
Gwalior	4,000
Bareilly	100
Ranikhet	100
Chakrata	100
Umballa	1,300
Kasauli	200
Ferozepore	50
Meean Meer	1,500
Mooltan	150
Sialkot	150
Rawalpindi	600
Murree	1,000
Peshawar	150
TOTAL	20,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Nature of charges.

96. The charges estimated to be met under this head are, apparently, tolls, octroi, erecting and repairing sheds and slaughter-houses, collecting provisions for troops on the march, renewing reserve stores in fortresses, water tax, &c. The only check exercised over the outlay is the audit of the Account Department.

VIII.—COMMISSARIAT SERVICES.

97. The printed estimate shows the following transactions :—

		R
(1)	Hire of transport	4,30,000
(2)	Inland water charges	1,00,000
(3)	Railway charges	19,00,000
(4)	Feed of horses	5,00,000
(5)	Feed of battery mules and yaboos	1,50,000
(6)	Feed of battery elephants	18,000
(7)	Feed of battery bullocks	43,000
(8)	Regimental equipment and camp contingencies	60,000
(9)	Implements, godown furniture, and contingencies	1,25,000
(10)	Freight charges of stores from England	15,000
(11)	Miscellaneous incidental charges	33,000
	TOTAL	33,74,000

No. 1771, dated 24th August 1886.

In Bengal purchase and feed of Commissariat cattle are included under Transport, so that no provision is made for the purchase of Commissariat cattle as in Bombay, and for the feed of the same as in Madras and Bombay.

(1) *Hire of Transport*, (2) *Inland Water Charges, and* (3) *Railway Charges.*

Further details.

98. The estimates under the heads relating to the movements of troops, &c., are subdivided as under :—

	Hire of Transport.	Inland water carriage.	Railway charges.
	R	R	R
(1) Movement of troops, European Army	2,00,000	18,000	9,50,000
(2) Movement of troops Native Army	50,000		2,30,000
(3) Commissariat	82,000	66,000	2,00,000
(4) Clothing	6,000	1,000	28,000
(5) Barrack	2,000	500	39,000
(6) Medical	20,000	2,000	25,000
(7) Ordnance	70,000	12,500	4,27,000
(8) Miscellaneous	...	...	1,000
TOTAL	4,30,000	1,00,000	19,00,000

Hire of transport—Detailed estimates.

99. The detailed estimates sent forward under the head Hire of Transport work up to the following :—

	Camels.		Miscellaneous	Draught Bullocks		Total.
	No.	Amount.		No.	Amount.	
		R	R		R	R
For Depot and Regimental Transport	2,399	1,68,018	...	87	2,910	1,70,928
For relief or other movement of European troops	...	48,429	41,346	...	...	89,775
For relief or other movement of Native troops	...	8,356	9,075	...	...	17,431
Commissariat stores	...	2,855	30,181	...	...	33,036
Malt liquor	...	...	12,123	...	...	12,123
Rum	...	...	4,424	...	...	4,424
TOTAL	...	2,27,658	97,149	...	2,910	3,27,717

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Alterations of detailed estimates explained.

100. This estimate was altered by the Commissary General to—

	R
Camels	2,78,000
Miscellaneous carriage	1,50,000
Hire of draught bullocks	5,000
Debits	96,000
TOTAL	5,29,000

and besides this there were the following Departmental Estimates:

	R
Clothing Department estimates amounted to	5,000
Medical Department estimates amounted to	1,352
Ordnance Department estimates amounted to	64,600
TOTAL	70,952

so that the whole provision made by the Commissary General-in-Chief was 6 lakhs, while the local and departmental estimates amount to only R3,98,669.

No. 1771, dated 24th August 1886.

In explanation of these estimates the Commissary General-in-Chief writes that the actuals had been for 1882-83, R12,52,080 and for 1883-84, R4,06,752, and owing to this great disparity it was thought advisable to provide R6,00,000, including R96,000 on account of "Debits," which comprise inter-departmental charges disbursed by other departments and presidencies on account of the Bengal Commissariat Department, but passed on to that Department eventually. The amount of these debits is obtained from the Examiner. The actual amount in 1883-84 was R78,816.

No. 10586, dated 1st October 1886.

The Controller, Military Accounts, Bengal, further explains that the amount provided, R4,30,000, was estimated with reference to the actuals of 1883-84, and points out that the Commissary General's estimate of R2,78,000 for camels should not have been included here, as it comes under the head of "Depôt and Regimental Transport," sub-head "Permanent Hired Transport," where the necessary provision was made.

As regards the following alterations from the departmental estimates :—

	Commissary General's Estimate.	Final Estimate.
	R	R
(4) Clothing	5,000	6,000
(5) Barrack	*Nil*	2,000
(6) Medical	1,500	20,000
(7) Ordnance	64,500	70,000

No. 10586, dated 1st October 1886.

the Controller, Military Accounts, Bengal, explains that, as regards the Clothing and Barrack Departments, the provision for 1884-85 was repeated, and that for the Medical and Ordnance Departments provision was made with reference to past actuals. The attention of Heads of Departments was not specially called to these alterations in the detailed estimates otherwise than by the circulation of the printed Budget Estimates as finally sanctioned.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Inland water charges.

101. Under the head of Inland water charges, the Commissary General's estimates were accepted with the following exceptions :—

	Commissary General's Estimate.	Final Estimate.
	R	R
(6) Medical	1,500	2,000
(7) Ordnance	13,000	12,500

The alterations were, the Controller, Military Accounts, Bengal, states, made with reference to past actuals.

No. 10586, dated 1st October 1886.

Railway charges.

102. Under the head of Railway charges the following changes in the Commissary General's estimate have been made :—

	Commissary General's Estimate.	Final Estimate.
	R	R
(1) Movement of European troops	13,00,000	9,50,000
(2) „ „ Native troops		2,30,000
(3) Commissariat		2,00,000
		13,80,000
(4) Clothing	30 000	28,000
(5) Barracks	42,000	39,000
(6) Medical	28,000	25,000
(7) Ordance	5,00,000	4,27,000
Miscellaneous	*Nil*	1,000
TOTAL	19,00,000	19,00,000

The same explanation is given as in the preceding paragraph.

(4) and (5) *Feed of Horses and Battery Mules.*

Details of and alterations in estimates.

103. The estimate for feed of horses and battery mules was placed by the Commissary General at the following amounts :—

	R
For horses and battery mules	6,26,000
Punjab Frontier Force	24,000
TOTAL	6,50,000

In the printed estimate the transactions are—

	R
Feed of horses	5,00,000
Feed of battery mules and yaboos	1,50,000
TOTAL	6,50,000

The detailed estimate, however, which only works up to the following, was, as explained by the Controller, Military Accounts, Bengal, altered with reference to past actuals :—

No. 10586, dated 1st October 4886.

	R
Feed of horses	4,53,122
Feed of battery mules	57,162
	5,10,284
Punjab Frontier Force	23,845
TOTAL	5,34,129

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

104. The estimated cost of feeding horses and mules is shown in the following statement :—

Station.	Horses					Battery Mules.			
	No of Horses.	Total Yearly Cost.	Average Monthly Cost.	Additional for Sick Horses.	Total Yearly Cost.	No. of Mules.	Total Yearly Cost.	Average Monthly Cost.	Total Horses and Mules.
	No.	R	R a. p.	R	R	No.	R	R a. p.	R
Calcutta	100	10,653	17 12 1	...	10,653	...	...	...	10,653
Barrackpore	107	11,734	9 2 2	500	12,234	...	...	...	12,234
Dinapore	109	8,496	6 7 11	112	8,608	...	...	...	8,608
Allahabad	110	10,990	8 5 2	5	10,995	...	...	...	10,995
Saugor	107	7,224	5 10 0	590	7,814	..	...	...	7,814
Cawnpore	216	15,389	5 15 0	..	15,389	...	...	...	15,389
Lucknow	757	68,864	7 9 3	900	69,764	...	..	...	69,764
Agra	500	38,818	6 7 6	...	38,818	...	...	...	38,818
Meerut	948	68,138	5 15 10	224	68,362	...	...	...	68,362
Chakrata	92	8,946	13 14 3	45	8,991	...	...	...	8,991
Gwalior	222	15,696	5 14 10	100	15,796	...	...	...	15,796
Bareilly	105	7,515	5 15 5	5	7,520	...	...	..	7,520
Umballa	713	52,162	6 1 6	250	52,412	...	...	...	52,412
Jullundur	108	7,752	6 15 8	...	7,752	...	...	...	7,752
Simla, Jutogh	5	1,102	18 6 1	10	1,112	142	21,974	12 14 4	23,086
Lahore	216	12,590	4 13 8	...	12,590	...	...	...	12,590
Ferozepore	108	6,191	4 12 5	150	6,341	...	...	...	6,341
Mooltan	107	8,958	6 15 7	119	9,077	..	...	...	9,077
Sialkot	553	32,048	4 13 3	600	32,648	...	...	...	32,648
Rawalpindi	674	48,457	5 15 10	600	49,057	..	...		49,057
Baragully	6	694	9 10 3	...	694	138	13,598	8 3 5	14,292
Kalabagh	5	579	9 10 5	...	579	112	11,041	8 3 5	11,620
Khyragully	5	579	9 10 5	...	579	107	10,549	8 3 5	11,128
Peshawar	107	5,247	4 1 4	90	5,337	...	...	...	5,337
TOTAL	5,980	4,48,822	...	4,300	4,53,122	499	57,162	...	5,10,284
Punjab Frontier Force	...	...	..	...	2,345	..	21,500	...	23,845
GRAND TOTAL	...	...	...	...	4,55,467	...	78,662	...	5,34,129

Viceroy's Body-guard accounts for high charge at Calcutta and Chakrata.

105. The high cost of feeding a horse at Calcutta compared with Barrackpore is under the head Grass. The cost of the grain and grass supplied at the two stations is as under :—

	Grain.	Grass.
	R	R
Calcutta	5,256	5,032
Barrackpore	11,074	400

No. 1771, dated 24th August 1886.

This is due to the fact that the Viceroy's Body-guard are not Silladar Horse like all the rest of the Bengal Cavalry, so that as the Commissary General-in-Chief explains, forage for the Body-guard is entirely supplied by the Commissariat Department, whereas the Barrackpore battery horses are only supplied with grass in excess of the supply obtained by the battery grass-cutters. A similar high charge appears under Chakrata, in which range the Body-guard is located for about half the year.

(6) *Feed of Battery Elephants.*

(7) *Feed of Battery Bullocks.*

Details included under Commissariat cattle.

106. No separate detailed estimates have been sent forward for the outlay on these heads. The Controller, Military Accounts, Bengal, explains that the detailed estimates for feed of battery elephants and bullocks were included under the estimate for Commissariat cattle; as up to the end of 1884-85 they were so included in the accounts. The separate heads were opened from 1885-86 under instructions from the Accountant-General.

No. 10586, dated 1st October 1886.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

The amount recommended for adoption by the Commissary General as the estimate for feeding Commissariat cattle, was R9,50,000, which was accepted, and distributed as follows :—

COMMISSARIAT SERVICES.	R
Feed of Battery elephants	18,000
Feed of Battery bullocks	43,000
TRANSPORT BRANCH.	
Depôts and Regimental.	
Feed of Government cattle	8,88,000
Ambulance Transport.	
Feed of cattle	1,000
	9,50,000

But the last item of R1,000 was increased to R5,000 by the Accountant General, so that the total of the final estimates was R9,54,000.

107. The details of the combined estimate are given in Appendix E to this Section.

Estimate incomplete and not checked in detail.

108. The total proposed by the Commissary General was apparently intended to include the demand for the Punjab Frontier Force.

No. 10586, dated 1st October 1886.

The estimate is not complete. It does not appear to be necessary to review it in detail. The estimate should have been totalled so as to check the provision with the actual carriage maintained. The Controller, Military Accounts, reports that the estimate was checked in the aggregate only with reference to past actuals and the probable complement of cattle during the year, and that it provides, as surmised, for the feed of both Battery and Transport animals, but only for the normal strength maintained prior to the war preparation in 1885.

No. 1771, dated 24th August 1886.

The Commissary General-in-Chief likewise explains that the provision was only for normal requirements. He states also that it is usual to compare the estimates in the manner suggested, but this does not appear to have been done in this case.

As noticed on the face of the table, there is apparently an omission regarding the draught bullocks maintained at Peshawar.

Estimate for 1886-87.

109. The provision for the feed of the like establishment of animals in the estimate of 1886-87 is as follows :—

	R	R
Feed of Battery elephants	18,000	
Feed of bullocks	1,15,000	
		1,33,000
Transport, Depôt and Regimental—		
Feed of Government cattle	10,24,000	
Ambulance Transport—		
Feed of Government cattle	20,000	
		10,44,000
TOTAL		11,77,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Letter No. 8501, dated 1st September 1886.

The Controller, Military Accounts, reports that the amounts proposed in the detailed estimates and the revisions, were as follows :—

	Commissary General, Eastern Circle.	Commissary General, Western Circle.	Punjab Frontier Force.	Total.	Controller's estimate.	Sanctioned estimate.	Controller's remarks.	Accountant General's remarks.
					R	R		
Feed of—								
Battery Elephants	9,000	9,350	...	18,350	18,000	18,000	Departmental estimate reduced slightly to produce round numbers.	"Controller's provision seems excessive with reference to actuals, taking into account transfer of Bombay Transport at Quetta."
Battery Bullocks	29,000	86,520	...	1,15,520	1,15,000	1,15,000		
Govt. Transport cattle . .	4,86,000	8,16,750	99,700	14,02,450	14,00,000	10,24,000		
Ambulance ditto, &c. . .	4,000	30,470	...	34,470	30,000	20,000		"Appears sufficient for the present."

The Commissary General's estimates were framed on the authorised number of cattle and on the actual cost of feed in 1883-84 and 1884-85.

(8) *Regimental Equipments and Camp Contingencies.*

110. The grant under this head is for the supply and repair of—

(1)
- Cooking utensils.
- Dandies.
- Doolies.
- Kajawahs.
- Chagals.
- Bedding for doolies.
- And similar miscellaneous expenditure.

Also—

(2)
- Oil for tents.
- Lamp wicks.
- Repairs to tents.
- Straw for tents.
- Compensation for destruction of crops.
- Covers and straw for sick-carts.
- And petty contingencies.

Details by ranges.

111. The grants allotted to the several Commissariat ranges are as under :—

	R
Calcutta	4,000
Dinapore	1,300
Allahabad	1,800
Jubbulpore	2,200
Shillong	100
Cawnpore	800
Lucknow	4,000
Agra	2,600
Meerut	5,600
Chakrata	2,000
Gwalior	1,200
Bareilly	2,600
Ranikhet	2,600
Umballa	3,500
Kasauli	4,000
Ferozepore	1,000
Lahore	2,500
Mooltan	1,000
Sialkot	4,600
Rawalpindi	4,600
Murree	2,000
Peshawar	6,000
TOTAL	60,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Differences of classification.

112. Nothing corresponding to the items in class (1) (of para. 110) is found in the Madras or Bombay Budget; they seem to belong either to the Barrack Department or to Ambulance Transport. The items in class (2) relate to the miscellaneous requirements of troops on the march.

No. 1771, dated 24th August 1886.

The Commissary General-in-Chief explains that these articles are all necessary, and must be provided somewhere in the Bombay and Madras Military Estimates; that the classification was correct according to the orders in force when the Budget of 1885-86 was prepared; that it has been changed since, and in the Budget of 1886-87 it is different; he adds that it is very important that the classification in the estimates and accounts and in the three Presidencies should be the same, and that the Account Department should be required to issue detailed instructions to secure this.

Could regimental equipments be made subject of contract grant?

113. The Commissary General-in-Chief reports that the only check exercised over this outlay is in the audit. We would suggest for consideration whether outlay on items of the nature of regimental equipment should not be made the subject of a contract within fixed limits. Such outlay must be difficult to control unless some such procedure as a contract is adopted.

No. 1771, dated 24th August 1886.

(9) *Implements, Godown Furniture, and Contingencies.*

Estimates raised with reference to actuals.

114. In the detailed estimates the outlay on cattle gear (purchase and repair) is mixed up with the outlay on new implements and godown furniture, and the repair of the same.

The detailed estimate for cattle gear was proposed for R1,23,226, and has apparently been passed for R1,24,000 under *Transport Branch, Purchase and Repair of Gear, Carts and Equipment;* and for R5,000 under *Ambulance, Transport, Purchase and Repair of Doolies, Gear, Carts and Equipment*, or for R1,29,000 in all.

The estimate for implements, &c., was submitted for R76,480 and was passed for R1,25,000.

The total of the demand for cattle gear, implements, &c., thus comes to R1,99,706; and the Commissary General proposed that this should be increased to R2,50,000.

The estimate is reported to have been increased with reference to past actuals.

Control over expenditure.

115. As regards the control of this expenditure the Commissary General-in-Chief reports that the only check is in the audit, and that no allotment of the total grant was made, as there would be no practical object in doing so.

No. 1771, dated 24th August 1886.

And the Controller, Military Accounts, says that the expenditure is controlled by the Executive and Administrative officers, the former being allowed to incur expenditure up to a certain limit, and charges in excess of that limit on the sanction of the Commissary General.

No. 10586, dated 1st October 1886.

We fail to see how any real check over this outlay can be exercised by the audit. As the expenditure seems more or less discretionary, we are inclined to think that it should be made the subject of a contract.

(10) *Freight of Stores from England.*

Details not given.

116. Of the provision under this head, amounting to R15,000, no details are given in the estimates.

(11) *Miscellaneous Incidental Charges.*

Nature of charges.

117. Provision is made under this head for miscellaneous outlay of the following nature :—

Godown rent.

Toll on cattle.

Shoeing bullocks and mules.

Medicines for cattle.

Hutting allowance.

Travelling allowance (R6,491).

The total original estimate in detail by Commissariat stations, was prepared for R36,903, or, including the Punjab Frontier Force, R40,828. This was increased by the Commissary General to R53,000, but was finally accepted for R33,000.

No. 10586, dated 1st October 1886.

It is explained, however, by the Controller, Military Accounts, that the alteration of R20,000 was not an actual reduction, the amount having been transferred to another head "Miscellaneous" under Transport Branch.

Hutting Allowance.

118. Hutting allowance is shown as paid at the rate of R3 and annas 12. In reply to our enquiries as to the nature of this allowance and the necessity for its retention, we have been referred to paragraph 220, India Army Regulations, Volume V, under which the allowance is authorised at 12 annas per man for cattle attendants, bakery, slaughter-house, and other menial servants who are required by the nature of their duties to live within the enclosures of the Commissariat godowns, cattle lines, &c. When for any reason new huts have to be built, the allowance may under the special orders of Government be raised to R3 for the first year only. The rule provides that the allowance shall be expended by the Executive Commissariat Officer as required.

No. 1771, dated 24th August 1886.

The Commissary General-in-Chief also says that the allowance must be retained. Establishments required to live near their work must be provided with shelter by the State. It is objectionable that they should live in bazaars, and so shelter must be provided, as in the case of Native regiments and followers.

The allowance appears to be more in the nature of a contract allowance for the maintenance of huts which are presumably Government property than a personal allowance. We see no objection to its retention.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Flour Mills.

Charges distributed over cost of bread.

119. There is a detailed estimate for the expenditure on the Cawnpore Flour mill, which is not separately provided for in the final printed estimates. The transactions are as under:—

	Per mensem.	Per annum.
	R	R
1 Engineer	400	4,800
1 Miller	315	3,780
		8,580
41 Native establishment	284½	3,414
Extra establishment	...	83
Working Expenses—		
Iron materials	124	
Tools	251	
Leather and rubber	216	
Rope	4	
Planks	21	
Baskets, bags, &c.	873	
Oil	75	
Tallow	123	
		1,687
Other contingencies and travelling allowances		5,292
Firewood		348
TOTAL		19,404

It has come to the notice of the Committee that the flour needed for the manufacture of the bread supplied to British troops is also prepared at Government flour mills at Gwalior, Umballa, Meean Meer, and Rawalpindi, but we find no information in the estimates regarding these mills or the charges incurred for them.

The Commissary General-in-Chief explains that the cost of the flour mills establishment is distributed over the cost of flour produced by the mills, and debited to the Commissariat Executives concerned; it is therefore provided for in the estimates under the cost of provisions (bread) for each station to which the flour is supplied.

No. 1771, dated 24th August 1886.

As regards the Cawnpore mill he adds that the "other contingencies" are contingencies not of a fixed nature. The travelling charges are those of the Engineer when sent to inspect Commissariat machinery at other places. The estimate seems excessive.

No. 10586, dated 1st October 1886.

The Controller, Military Accounts, furnishes similar information and adds that the other contingencies are for such items as railway freight on coal from Giridi (which amounts to a considerable sum), cooly hire for unloading trucks, cart hire for removing the coal, repairs to tools, &c.

A proper manufacturing account of the transactions of each flour mill should be maintained and the financial results of working each should be carefully analysed each year.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

III.—TRANSPORT BRANCH.—PERSONNEL.

Details of Personnel.

120. The details of the estimate for salaries and establishments, &c., are given below:—

Depôts and Regimental.

	R
1 Deputy Commissary General	22,680
1 Assistant Commissary General, 2nd class	17,130
2 Deputy Assistants Commissary General, 1st class	29,620
2 Deputy Assistants Commissary General, 2nd class	18,580
3 Sub-Assistants Commissary General, 1st class	34,770
2 Sub-Assistants Commissary General, 2nd class	11,220
13 Warrant Officers	23,700
10 Non-Commissioned Officers	8,970
49 Office establishment	30,360
21 Servants	1,420
Equipment establishment	3,720
Cattle establishment	5,35,000
TOTAL	7,37,170
Deduct probable savings	50,000
	6,87,170
Allowances for charge of Regimental Transport	45,000
Travelling and outstation allowances	13,000
Postage	2,000
Office rent	840
Family allowances	290
Contingent expenses	14,900
Books and Periodicals	100
	7,63,300

Ambulance Transport.

	R	
5 Non-Commissioned Officers	5,000	
Agents	5,000	
Doolie-bearers and marching allowances	2,23,000	
	2,33,000	
Travelling and outstation allowances	1,000	
		2,34,000
TOTAL	...	9,97,300

Depôts and Regimental.

Pay of superior officers.

121. The Deputy Commissary General (now Commissary General for Transport) draws R1,000 staff pay, and R125 house-rent while in Calcutta.

The other officers of the Department draw pay corresponding to their grades in the Commissariat Department.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Office Establishment and expenses of Head of Transport Department.

122. The office establishment of the Head of the Department consists of 1 clerk on R200, 1 on R100, 1 on R80, 2 on R60, 1 on R40; and the servants consist of 2 peons on R7.

The travelling allowance of the Commissary General is placed at R2,000, and that of his office establishment also at R2,000. The Simla allowance of the establishment is placed at R700. The office of the Commissary General for Transport is a portion of the office of the Commissary General-in-Chief, and is entitled to the Simla allowances under the Simla Allowance Code, which was extended to the Commissary General-in-Chief's office in 1885. The Finance Committee have in Section A of Chapter XIII of Vol. II of their Report made proposals regarding the revision of these allowances.

Pay of Warrant and Non-Commissioned officers.

123. The pay of the Warrant and Non-Commissioned Officers is as follows :—

	Pay.	Staff pay.	Total.
	R	R	R
1 Deputy Assistant Commissary . .	180	120	300
5 Conductors	100	60	160
7 Sub-Conductors	80	45	125
10 Sergeants	63	20	83

Distribution of establishment and contingent charges.

124. The distribution of the establishment and contingent charges is as follows :—

Depôt.	Commissioned Officers.	Warrant Officers.	Non-Commissioned Officers.	Clerks on 90	80	70	60	50	40	30	Total.	Peons. No.	Monthly pay.	Travelling allowances.	Postage.	Contingencies. Telegrams	Miscellaneous.	Total.	Office rent per annum.	Total cost of office.
Calcutta . . .	1	1	1	...	..	1	...	...	1	3	5	2	6	500	206	453	605	...	...	16,216
Assam . . .	1	...	3	1	...	...	1	1	1	1	5	2	7	625	165	1,044	89	...	480	13,920
Allahabad . .	1	1	2	...	...	1	..	...	1	4	6	2	5	625	172	361	249	...	...	17,075
Lucknow . . .	1	1	...	..	...	1	...	..	1	1	3	2	5	375	90	262	590	...	...	16,330
Sepree . . .	1	2	1	..	...	1	...	..	1	1	3	2	5	625	61	86	226	...	360	15,666
Meerut . . .	1	2	1	1	..		1	1	1	2	6	2	5	625	275	1,045	735	..	...	26,754
Umballa . . .	1	2	...	..	1	...	...	...	1	3	5	2	5	500	261	683	646	...	...	21,420
Mecan Meer . .	1	1	1	..	1	...	...	1	1	1	4	2	5	500	230	1,309	628	...	...	16,975
Rawalpindi . .	2	3	1	1	...	...	1	1	1	2	6	3	6	1,000	240	396	180	...		35,895
Total .	10	13	10	3	2	4	3	4	9	18	43	19	...	5,375	1,700	5,639	3,948	9,587	840	1,80,251
Add— Deputy Commissary General's Office .	1	...	...	...	...	...	...	...	...		6	2	...	4,700	...	...	...	...	...	34,030
Grand Total .	11	13	...	...	...	...	...	..	...	...	49	21	...	10,075	1,700	...	...	(a)9,587	840	2,14,281
Amount sanctioned .	...	...	...	...	..	..	...	...	...	...	...	...	..	13,000	2,000	...	..	14,900	...	...

(a) Estimate submitted for R9,602.

No. 10586, dated 1st October 1886.

The detailed estimate under Travelling Allowances, Postage, and Contingencies was increased, as reported by the Controller of Military Accounts, with reference to past actuals, and R100 were added for books and periodicals, and R292 for family allowances.

Equipment establishment.

125. The cost of the Equipment establishment was shown in the detailed estimates at R1,800; and there is nothing on the face of the estimates to show why it was increased to R3,720. The Controller of Military Accounts reports that the amount was increased with reference to the increased establishment sanctioned by Military Department, No. $\frac{14468}{D.}$, dated 27th September 1883, but we have not been supplied with a copy of the letter, nor with the details of the increase.

No. 10586, dated 1st October 1886.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Cattle establishment.

126. For Cattle Establishment a sum of R5,35,000 is entered in the printed estimate. The amount recommended by the Commissary General under this head was R4,46,000 against an original estimate amounting to R4,47,207, details of which are given in Appendix to this Note.

No. 10586, dated 1st October 1886.

The Controller, Military Accounts, reports that the chief reason of the increase was the provision made for the revised establishment in Assam; and that the sum of R5,35,000 was arrived at as follows :—

	R
Amount proposed by Commissary General	4,46,000
Deduct—	
Amount provided for Assam Circle for which revised provision was made as below	58,000
	3,88,000
Add—	
Revised Assam Circle estimate framed with reference to Military Department Order No. 1306 $\frac{S.}{D.}$, dated 21st October 1884	1,43,232
	5,31,232
Special provision for Allahabad Transport Circle made with reference to Military Department Order No. 1307 $\frac{S.}{D.}$, dated 21st October 1884	4,512
	5,35,744
or in round numbers .	5,35,000

Allowances for Regimental Transport.

127. The provision of R45,000 as allowances for charge of Regimental Transport is expended by regiments with transport in charge, as detailed in paragraph 78 of the Transport scheme.

Ambulance Transport.

Location of Non-Commissioned Officers and Agents.

128. The 5 Non-Commissioned Officers and the Ambulance Agents are employed at the places provided in the sanctioned scheme as follows :—

	Sergeants.		Gomashtas.	
		R		R
Eastern Frontier Force	1 @	900	1 @	360
Peshawar, Rawal Pindi, Meean Meer, and Umballa	4 @	900	4 @	360
Meerut, Lucknow, Allahabad, Morar, and Bareilly	. . .		5 @	360
Mooltan	. . .		1 @	480
TOTAL .	5 @	4,500	11 @	4,080

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Dooly bearers.

129. The estimate for dooly bearers was prepared in detail for R2,84,256, and was recommended by the Commissary General for acceptance at R2,86,000. This amount has been reduced by the Accountant General in the printed estimates to R2,23,000 with reference to the new Ambulance scheme.

The establishment originally provided for was as under:—

	Number.	Monthly Pay.	Yearly Cost.	Total.
		R	R	R
Sirdars	34	7 and 8	2,988	
Mates	159	6 and 7	11,988	
Bearers	3,945	5 and 6	2,49,900	
Marching allowances	...	.....	3,455	
				2,68,331
Hired Dooly Bearers for troops marching	.	.....	10,181	
" " " paid by the Commissariat	...	.....	5,744	
				15,925
		TOTAL	.....	2,84,256

XI.—TRANSPORT BRANCH—MATÉRIEL.

130. The printed estimate is as follows:—

Depôts and Regimental.

		R
(1)	Purchase of Transport animals	1,53,000
(2)	Feed of Government cattle	8,88,000
(3)	Permanent Hired Transport	2,12,000
(4)	Purchase and repair of Gear, Carts, and Equipment	1,24,000
(5)	Rent and Repairs of Buildings	2,000
(6)	Miscellaneous (including Clothing)	70,000
	TOTAL	14,49,000

Ambulance Transport.

(7)	Purchase of Transport animals	6,000
(8)	Feed of cattle	5,000
(9)	Permanent Hired Transport	2,000
(10)	Purchase and Repair of Doolies, Gear, Carts and Equipment	5,000
(11)	Miscellaneous (inciuding Clothing)	8,000
	TOTAL	26,000
	GRAND TOTAL	14,75,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Purchase of transport animals (items 1 and 7).

131. The animals proposed to be purchased in the detailed estimates were as under :—

			R	R
141	Cart Bullocks	@ R 50	7,050	
217	Pack Bullocks	„ 50	10,850	
722	Transport Mules	„ 150	1,08,300	
119	Gun Mules	„ 280	33,320	
27	Ammunition Mules	„ 225	6,075	
118	Baggage Mules	„ 200	23,600	
				1,89,195

Punjab Frontier Force.

		R	
100	Mules	17,200	
78	Camels	7,750	
1	Horse	250	
			25,200
			2,14,395
	or in round numbers		2,14,000

The estimate was accepted for R1,59,000. The difference is thus accounted for by the Controller, Military Accounts :—

No. 10586, dated 1st October 1886.

	R	R
Commissary General's estimate		2,14,000
Add—Amount added for purchase of 289 draught bullocks, as per Commissary General's telegram dated 8th December 1884		17,340
		2,31,340
Deduct—Amount provided for purchase of 58 bullocks, purchase sanctioned in 1884-85	2,900	
Ditto ditto 217 bullocks	10,850	
Amount provided for purchase of 425 Transport mules in excess of complement	63,750	77,500
		1,53,840
Add—Provision made by Accountant General with reference to Ambulance scheme		6,000
		1,59,840
In round numbers		1,59,000

It would be well if some note were made on the face of the estimates to indicate the reasons for such alterations as these.

Feed of Government cattle, (items 2 and 8).

132. The items under Feed of Government Cattle have already been dealt with under Feed of Commissariat Cattle (*vide* paragraphs 106 to 109).

The amounts provided under this head in the estimate for 1886-87, are—

	R
(2) Depôt and Regimental	10,24,000
(8) Ambulance	20,000

Permanent hired transport (items 3 and 9).

133. The details of the Permanent Hired Transport are not available. The provision in the estimates for 1886-87 is—

	R
Depôt and Regimental	40,000
Ambulance	2,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

No. 10586, dated 1st October 1886.

The following is a summary of the Executive Officers' estimates for 1886-87 under Depôt and Regimental Transport as given by the Controller, Military Accounts :—

	No. of hired camels.	Rate per mensem.	Yearly cost.	TOTAL.
		R a. p.	R	R
Allahabad	3	7 0 0	252	252
Agra	94	7 4 0	8,178	8,217
	1 spare	3 3 9	29	
Morar	102	7 4 0	8,874	9,068
	5 spare	3 3 9	194	
Meerut	25	(Station rate 8 0 0)	2,400	18,300
	265	(Grazing rate) 5 0 0	15,900	
Total of Executive Officer's estimate				35,837
Amount proposed by Commissary General				40,000
Provided in sanctioned estimate				40,000

The provision of R2,000 under Ambulance Transport was made with reference to past actuals. Nothing was provided in the detailed estimates.

Purchase and repair of doolies, gear, carts and equipment (items 4 and 10).

134. The provision made in the printed estimate under Depôt and Regimental Transport for purchase and repair of doolies, gear, &c., was apparently entered in the detailed estimate under Cattle Gear, Implements, Godown Furniture, &c., and a part of the provision under Ambulance Transport was also entered under the same head (*vide* paragraph 114). The provision for outlay on doolies, &c., under Ambulance, was doubtless made in the detailed estimate under Regimental Equipments and Camp Contingencies.

The outlay anticipated in the estimates for 1886-87 is as follows :—

	R
Depôt and Regimental Transport	70,000
Ambulance Transport	2,000

Controller, Military Accounts, No. 10586, dated 1st October 1886.

The Commissary General's estimate was R1,54,040, which was reduced by Controller to R1,40,000 and by Accountant General to R70,000 on account of the heavy expenditure in 1885-86 for Quetta. As to the provision under Ambulance the same remark applies as in the previous paragraph.

Rent and repair of buildings (item 5).

No. 10586, dated 1st October 1886.

135. No provision was made in the detailed estimates, for rent and repair of buildings; the Controller, Military Accounts reports that the provision was made with reference to the amount compiled in the first six months of 1884-85.

Miscellaneous, including clothing items 6 and 11).

136. The details of the provision under Miscellaneous are not given in the detailed estimate. The estimated transactions of 1886-87 are as follows :—

	R
Depôt and Regimental Transport	40,000
Ambulance Transport	1,000

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No. 10586, dated 1st October 1886.

The Controller, Military Accounts, explains that the provision in the sanctioned estimate for 1885-86 was made with reference to past actuals; some of the provision was transferred from that made in the detailed estimates under Commissariat services.

For 1886-87 the total of the Executive Commissariat Officer's estimates amounted to R28,141, which the Commissary General raised to R39,360, or, in round numbers, R40,000.

The Ambulance Transport estimate was framed with reference to past actuals.

Attempt to compare Colonel Low's scheme with Budget.

137. We remarked, in our first Commissariat Note, on the inconvenience arising from the fact that the Transport estimates are not drawn up in the same form as Colonel Low's Transport scheme, so as to be capable of comparison. His estimated cost for Bengal Transport was R14,54,218; the estimate we have been discussing amounts to R22,12,300. His estimate for the cost of Ambulance Transport was R2,55,263; the estimate before us amounts to R2,60,000. Colonel Low's scheme is based on a calculation of the average yearly cost of a division of so many mules, bullocks, &c., including in this cost the feed and clothing of the animals, wages of the establishment in charge, purchase and repair of gear, purchase of fresh animals to replace deaths, &c. Apparently any executive officer who has such a division under him should draw up the estimate for its maintenance in a similar way. It can then be shown how far the actual cost for maintenance differs from the estimated cost. At present this cannot be shown, and thus the sanctioned scheme cannot be used as a check on the expenditure. The only items which appear capable of comparison are the following:—

	Colonel Low's estimate.	Budget estimate.
	R	R
Salaries of Officers	1,11,929	1,34,000
„ of Warrant Officers	32,000	32,670
Cost of offices	36,000	31,780
Contingencies	Not estimated for	31,130

These figures show a large increase in the salaries of Commissioned Officers, which should be looked into. It is probably due to the fact that senior officers are employed where junior officers were estimated for. The omission also to make any estimate for "Contingencies and Miscellaneous" in the sanctioned scheme was a serious one. For the rest, the charges shown in the Budget for Cattle Establishment and Regimental Transport, Purchase, Feed and Hire of Animals, Repairs of Gear and of Buildings, and Miscellaneous, cannot be compared with the sanctioned scheme, in which all these various items are calculated as part of the cost of maintenance of each class of animals; and either the scheme should be recast so as to agree with the Budget, or the Budget to agree with the scheme. At present all we know is that the Transport animals, while kept up at the fixed strength, ought, according to Colonel Low, to cost R12,62,259, and according to the Budget cost R19,41,200.

and Ambulance Scheme.

138. Similarly with the Ambulance Transport, which the Budget divides into non-commissioned officers, agents, dooly-bearers, purchase, feed and hire of transport, purchase and repair of doolies and miscellaneous. The sanctioned scheme, on

the other hand, divides the force into 10 "bearer columns" of 300 bearers, with a proportion of mates, sardars, gomashtas, and sergeants, including 36 ponies in Assam, uniform for the men, and compensation for dearness of food. But Colonel Low assumes that the purchase and repair of doolies, &c., will be charged against the Transport, and not against the Ambulance head; and no provision is made in his scheme for any of the items charged against "Ambulance" in paragraph 128. He assumes, too, that half the dooly-bearers will be employed for six months a year in punkah-pulling, and he credits himself with R63,000 on this account. We enquired how far this assumption had proved to be in accordance with facts. The Controller, Military Accounts, reports that the saving estimated for Bengal, excluding the 3 frontier forces, was based on the assumption that half of the 2,700 dooly-bearers would be employed for six months a year in punkah-pulling. This gives for this Presidency R40,500 (1,350×5×6) out of the R63,000. The Examiner, however, makes out an actual saving of only R18,065. The amount is not credited directly in the Accounts, but is merely shown in the diminished charge for punkah-pulling under Grant 7.

No. 10586, dated 1st October 1886.

139. With reference to the preceding remarks, the Military Department sent to the Finance Committee a communication to the following effect.

Unofficial No. 1124D., dated 14th December 1886.

The cost of Colonel Low's scheme was:—

	R
Transport in Regimental charge	6,77,792
Depôt Transport	7,76,426
TOTAL	14,54,218

The amount provided in the estimates of Depôt and Regimental Transport for 1885-86, was:—

	R	
Personnel	7,63,300	
Purchase of transport animals	1,53,000	Matériel.
Feed of Government cattle	8,88,000	Matériel.
Permanent hired transport	2,12,000	Matériel.
Purchase and repair of gear and equipment	1,24,000	Matériel.
Rent and repair of buildings	2,000	Matériel.
Miscellaneous (including clothing)	70,000	Matériel.
TOTAL	22,12,300	

The amount under *personnel* includes R1,30,000 on account of pay of attendants of Government draught (or siege train) bullocks, which is not a proper charge against Army Transport, and was therefore omitted from the scheme; also R31,130 on account of office and contingent allowances not shown in Colonel Low's scheme; there is also an increase of R22,071 owing to the higher rank of the officers employed. Under matériel the following amounts included in the estimates did not find a place in Colonel Low's scheme:—

	R
Purchase of draught bullocks and battery mules	80,335
Feed of draught bullocks	3,17,686

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The cost of feeding animals had also increased, *e.g.*, in 1883 the cost of feeding elephants was R600 each, now it is R750. The feed of mules was formerly R54-1-6 each, and now R60. The feed of transport bullocks was formerly R58-9-2, now it is R71.

It is further remarked that "schemes" should be drawn up to follow the "Budget," not the "Budget" to follow the "schemes" of particular affairs.

Comparison of estimates and accounts with scheme should be made possible.

140. It appears to us that when a scheme of the nature of that which was accepted for Army Transport is definitely laid down, the estimates and accounts should be so prepared as to show how the scheme is working, and how its cost compares with the original estimate.

Suggestions regarding communication of Budget allotments to the Commissariat Officers.

141. With reference to the remarks made in some cases regarding estimates being altered after receipt from the Commissary General, we are aware that a practice exists in the Military Accounts Department of altering estimates to bring them more into accord with past actuals. As the estimates are for the most part prepared in considerable detail, the necessity of altering the amount recommended would appear to indicate that the officers, by whom the estimates are framed and who incur the outlay, are not kept informed of the proposed outlay and the amount expended in each year. We enquired whether the alterations made in the totals are distributed and made known to the Executive Officers concerned; and the Controller, Military Accounts, in reply states that the amounts provided in the sanctioned estimate are not allotted to the various Executive ranges by the Account Department; but that for 1886-87 statements showing the sums proposed by the Circle Commissaries General under the several heads of the Commissariat Budget Estimate and the sums allotted to each circle out of the provision, have been furnished to the Commissary General-in-Chief, who will be brought closer into the financial system, and be required to watch the expenditure of the Department as compared with the estimates; and that the Examiners are bound to watch the progressive monthly expenditure and to bring to notice any probability of excess expenditure.

No. 10586, dated 1st October 1886.

The change introduced, in respect of the Budget of 1886-87, as announced by the Controller of Military Accounts, seems a step in the right direction; but it appears to us that some further action in the same direction is required. We have in paragraphs 79, 80 and 81 submitted some proposals for the improvement of the present system of preparing and checking the estimates for provisioning European troops. These suggestions are of general application, and we think that they should be extended to all heads of the Commissariat Budget with which Executive Commissariat officers are concerned.

142. The following is a summary of the principal suggestions which we have made:—

Paragraphs 17 and 18.—Examination of clerical and menial establishment of Executive Commissariat Officers.

Paragraph 24.—Restriction of grant of horse and pony allowances to cases in which animals are kept or actual expenditure for locomotion is incurred.

Paragraph 25.—Enquiry as to Government buildings being available for Office accommodation.

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Paragraph 34.—Possibility of amalgamating regimental and godown establishments.

Paragraph 49.—Discontinuance of Khedda operations if the number of transport elephants is reduced.

Paragraph 70.—Consideration of abandonment of Hissar Cattle Farm.

Paragraph 86.—Abandonment of system of rationing Native troops at Kohima.

Paragraphs 113 and 115.—Regimental equipments and implements, &c., to be made the subject of contract.

The 12th March 1887.

Military.

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APPENDIX A.—REGIMENTAL ESTABLISHMENTS AND HOSPITAL PURVEYORS (PARA. 29).

	REGIMENTAL ESTABLISHMENT AND MARCHING ALLOWANCES.																HOSPITAL PURVEYORS.					
	Gomastahs, at R50, 40, and 30.		Peons, at R6, 5, and 4.		Weighmen, at R7, 6, 5, and 4.		Coolies, at R6, 5, 4, and 3.		Chaukidars, at R6, 5, and 4.		Total.	Temporary Establishment.		Marching Allowance.	Grand Total.	Total as passed.	On R50 and 40.		Temporary Purveyors.	Marching Batta.	Total.	Total as passed.
	No.	Cost per annum.	No.	Cost per annum.	No.	Cost per annum.	No	Cost per annum.	No.	Cost per annum.		Rest Camps.	Other purposes.				No.	Cost per annum.				
		R		R		R		R		R	R	R	R	R	R	R		R	R	R	R	R
Calcutta	2	960	1	60	2	120	2	120	...	...	1,260	450	103	...	1,813	4,100	2	1,080	50	25	1,155	3,000
Dum-Dum	2	960	1	60	1	60	1	60	...	...	1,140	...	...	...	1,140		1	600	...	...	600	
Barrackpore	1	360	1	48	1	48	1	48	1	48	552	...	...	...	552		1	600	...	...	600	
Darjeeling	1	360	1	72	1	72	1	72	..	...	576	...	42	...	618		1	600	...	...	600	
Store and Shipping	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...
Dinapore	2	1,080	1	48	2	96	2	96	1	48	1,368	426	96	...	1,890	2,600	1	600	...	...	600	1,200
Benares	1	600	...	...	1	48	1	48	1	48	744	...	35	...	779		1	600	...	...	600	
Allahabad	2	1,080	1	48	3	144	3	144	2	96	1,512	456	96	...	2,064	4,000	3	1,680	...	...	1,680	2,100
Chunar	1	600	2	96	2	96	4	144	...	...	936	890	160	...	1,986		1	480	...	...	480	
Jubbulpore	1	600	1	48	1	48	1	48	...	...	744	...	...	...	744	2,600	1	600	...	...	600	1,700
Saugor	2	960	2	96	2	96	...	...	2	96	1,248	...	97	100	1,445		1	600	...	...	600	
Pachmarhi	...	...	1	72	1	72	...	...	...	...	144	...	294	...	438		1	480	...	...	480	
Shillong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	1,680 (a)	...	1,680	1,700
Cawnpore	2	1,080	1	48	2	96	2	96	1	48	1,368	430	55	25	1,878	3,200	2	1,080	...	...	1,080	1,700
Nowgong	2	960	2	96	2	96	...	...	...	...	1,152	...	158	71	1,381		1	600	..	...	600	
Lucknow	5	2,760	4	192	5	240	4	192	2	96	3,480	...	460	...	3,940	5,600	4	2.160	...	...	2,160	3,800
Fyzabad	1	600	1	48	2	96	2	96	1	48	888	...	30	...	918		2	1,080	...	...	1,080	
Sitapur	1	600	1	48	1	48	1	48	1	48	792	...	20	...	812		1	600	...	...	600	
Agra	2	1,080	1	48	3	144	2	96	...	...	1,368	960	222	...	2,550	2,800	2	1,080	60	...	1,140	2,300
Muttra	...	...	1	48	1	48	1	48	...	...	144	...	...	...	144		1	600	...	...	600	
Fatehgarh	...	...	...	...	1	48	1	48	1	48	144	...	...	...	144		1	600	...	...	600	
Meerut	3	1,800	3	144	3	144	2	96	2	96	2,280	408	200	100	2,988	4,200	2	1,200	...	...	1,200	1,800
Delhi	1	600	1	48	2	96	..	...	1	48	792	408	60	30	1,290		1	600	...	...	600	
Gwalior	2	1,200	1	48	3	144	3	144	2	108	1,644	...	200	20	1,864	2,700	3	1,680	...	...	1,680	2,300
Jhansi	1	600	...	...	1	48	1	48	1	48	744	...	100	...	844		1	600	...	...	600	
Bareilly	2	1,080	2	96	2	96	1	48	1	48	1,368	...	261	71	1,700	2,000	1	600	...	...	600	1,700
Shahjehanpore	...	...	...	...	1	48	1	48	...	...	96	...	...	6	102		1	600	...	...	600	
Moradabad	...	...	1	48	...	...	1	36	...	...	84	...	121	...	205		1	480	..	...	480	
Ranikhet	2	1,200	1	60	2	144	2	120	2	120	1,644	...	150	60	1,854	2,200	3	1,680	...	...	1,680	2,300
Naini Tal	...	...	...	...	1	72	1	60	2	120	252	...	62	28	342		1	600	...	...	600	
Carried over	39	21,120	32	1,620	49	2,508	41	2,004	24	1,212	28,464	4,428	3,022	511	36,425	36,000	42	23,760	1,790	25	25,575	25,600

(a) *Base Hospital Establishment.*

	R
2 Coolies @ R10 per mensem	240
5 Dressers @ R7-8 ditto	450
2 Bhistis ditto ditto	180
4 Kahars ditto ditto	360
5 Sweepers ditto ditto	450
TOTAL	1,680

Military.

Section E.—Commissariat Department Bengal—Grant 4.

APPENDIX A.—REGIMENTAL ESTABLISHMENTS AND HOSPITAL PURVEYORS—*continued.*

	REGIMENTAL ESTABLISHMENT AND MARCHING ALLOWANCES.																HOSPITAL PURVEYORS.					
	GOMASTAHS, AT R50, 40 AND 30.		PEONS AT R6, 5 AND 4.		WEIGHMEN, AT R7, 6, 5 AND 4.		COOLIES, AT R6, 5, 4 AND 3.		CHAUKIDARS, AT R6, 5 AND 4.		Total.	TEMPORARY ESTABLISHMENT.		Marching Allowance.	Grand Total.	Total as passed.	ON R50 AND 40.		Temporary Purveyors.	Marching Batta.	Total.	Total as passed.
	No.	Cost per annum.	No.	Cost per annum.	No.	Cost per annum.	No.	Cost per annum.	No.	Cost per annum.		Rest Camps.	Other purposes.				No.	Cost per annum.				
		R		R		R		R		R	R	R	R	R	R	R		R	R	R	R	R
Brought forward	39	21,120	32	1,620	49	2,508	41	2,004	24	1,212	28,464	4,428	3,022	511	36,425	36,000	42	23,760	1,790	25	25,575	25,600
Umballa	3	1,800	3	144	3	144	3	144	..	...	2,232	475	130	75	2,912	4,200	3	1,680	50	25	1,755	2,700
Jullundur	2	1,080	1	48	2	96	2	96	...	...	1,320	...	50	50	1,420		1	600	50	25	675	
Chakrata	1	600	1	72	1	72	1	72	1	72	888	...	150	50	1,088	2,400	1	600	..	...	600	1,800
Roorkee	1	600	1	48	1	48	1	48	...	...	744	...	50	30	824		1	600	...	...	600	
Landour	..	...	...	...	...	...	...	...	...	...	...	...	50	...	50		1	600	...	...	600	
Kasauli	1	480	...	...	1	60	1	60	...	...	600	...	64	...	664	3,600	1	600	...		600	2,700
Subathoo	1	600	1	60	1	60	1	60	...	...	780	...	17	16	813		1	600	...	...	600	
Dugshai	1	600	1	60	1	60	1	60	..	...	780	...	41	5	826		1	600	..	...	600	
Solon	...	...	...	...	...	...	...	...	...	..	..	...	350	...	350		...	...	350	...	350	
Jutogh	1	600	1	60	1	60	1	60	1	60	840	...	...	...	840		1	600	...	...	600	
Simla	..	...	...	...	..	...	..	...	...	...	...	...	240	...	240		...	...	...	..	...	...
Ferozepore	3	1,560	3	144	3	144	1	48	1	60	1,956	...	170	100	2,226	2,200	2	1,080	...	...	1,080	1,100
Lahore	3	1,680	3	144	3	144	3	144	2	120	2,232	378	253	99	2,962	4,000	4	2,160	...	...	2,160	3,400
Amritsar	...	...	2	96	2	96	...	..	...	...	192	...	...	...	192		1	600	...	...	600	
Dalhousie	1	360	1	60	1	60	1	60	..	...	540	...	320	50	910		1	600	...	...	600	
Mooltan	3	1,440	1	48	3	144	3	144	2	120	1,896	...	200	50	2,146	2,000	1	600	...	...	600	600
Dera Ismail Khan	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...		...	...	...	...	...	...
Sialkot	3	1,680	3	144	3	144	2	96	1	60	2,124	...	473	30	2,627	2,600	2	1,080	...	...	1,080	1,100
Rawal Pindi	3	1,800	3	180	3	180	3	144	...	...	2,304	...	...	...	2,304	3,800	3	1,560		...	1,560	2,600
Campbellpore	1	600	1	48	1	48	1	48	1	60	804	...	...	...	804		1	480	...	...	480	
Attock	1	600	1	48	1	48	...	...	...	...	696	...	...	...	696		1	600	...	...	600	
Murree	1	480	...	...	1	60	1	60	...	...	600	...	...	...	600	5,400	1	600	...	...	600	2,700
Cliffden	...	...	...	...	...	...	..	...	...	...	...	...	488	...	488		..	...	320	...	320	
Ghurrial	..	...	...	...	...	...	...	...	...	...	...	...	488	...	488		...	...	400	...	400	
Kooldanah	1	600	1	60	1	60	1	60	...	...	780	...	...	...	780		...	...	400	..	400	
Thabba	..	...	...	...	...	...	...	...	...	...	...	...	520	...	520		...	...	320	...	320	
Chunglagully	...	...	...	...	..	...	...	...	...	...	..	...	320	...	320		...	...	320	...	320	
Khyragully	1	600	...	...	1	60	1	60	...	...	720	...	...	...	720		...	...	320	...	320	
Baragully	1	600	...	...	1	60	1	48	...	...	708	...	40	...	748		...	...	320	...	320	
Kalabagh	1	600	1	60	1	60	1	60	...	...	780	...	...	...	780		...	...	320	...	320	
Gora Daka	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Peshawar	3	1,680	2	96	3	144	3	144	1	60	2,124	...	935	...	3,059	3,800	3	1,560	80	...	1,640	2,700
Nowshera	1	600	1	48	1	48	1	48	...	...	744	...	35	...	779		1	600	...	...	600	
Bhagsoo	...	...	...	...	...	...	...	...	...	...	...	...	405	20	425		...	...	340	...	340	
TOTAL	77	42,360	64	3,288	89	4,608	75	3,768	34	1,824	55,848	5,281	8,811	1,086	71,026	70,000	74	41,760	5,380	75	47,215	47,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

APPENDIX B.—GODOWN ESTABLISHMENT (PARA. 33).

	Gomastahs.		Writers.		Coopers.		Packers.		Peons.		Weighmen.		Bone-Measurers.		Coolies.		Bhisties.		Sweepers.		Carpenters.		Chaukidars.		Miscellaneous Establishment Cost.	Total Cost.	Cost of Extra and Temporary Establishments.	Grand Total.	Estimate proposed by Commissary General.	Estimate passed.
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.						
		R		R		R		R		R		R		R		R		R		R		R		R	R	R	R	R	R	R
Calcutta	2	960	...	...	1	96	...	...	3	180	1	84	1	96	...	...	...	...	...	...	...	...	1	72	..	1,488	1,560	3,048	10,000	...
Dum-Dum	...	...	...	...	1	96	...	...	1	60	...	...	1	96	...	...	...	...	...	...	...	...	4	288	...	540	157	697		
Barrackpore	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	...	1	60	...	...	...	...	4	240	...	1,176	56	1,232		
Darjeeling	1	600	...	.	1	180	...	...	1	72	...	...	1	72	1	72	1	72	...	...	...	...	3	216	948a	2,232	...	2,232		
Calcutta Store and Shipping	2	1,260	1	360	6	648	2	192	1	60	1	96	...	...	1	60	1	60	1	60	1	192	7	504	...	3,492	...	3,492	6,000	...
Dinapore	1	600	...	..	2	240	...	...	1	48	1	48	1	60	5	240	1	48	..	...	...	...	2	96	...	1,380	205	1,585	3,000	...
Benares	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	4	192	...	1,068	331	1,399		
Allahabad	3	1,560	...	...	3	432	...	...	3	144	1	48	3	180	2	96	...	...	1	48	...	...	8	480	...	2,988	2,093	5,081	6,000	...
Chunar	...	...	...	...	1	96	..	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	96	131	227		
Jubbulpore	2	960	...	...	1	120	...	...	2	96	1	48	1	60	...	...	...	...	...	...	...	...	6	288	...	1,572	300	1,872	5,000	...
Saugor	1	600	...	...	1	144	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	8	384	...	1,284	500	1,784		
Pachmarhi	1	600	...	...	1	180	...	...	1	72	1	72	...	...	...	...	...	...	...	...	...	...	2	144	...	1,068	75	1,143		
Shillong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	b	...	64	64	10,000	...
Golaghat	1	600	...	...	1	198	1	198	1	90	1	75	...	...	19	1,734	...	...	...	...	1	330	3	270	2,376	5,871	180	6,051		
Kohima	1	600	..	...	..	...	...	...	1	90	1	90	...	...	5	384	...	...	1	90	...	...	1	90	...	1,344	...	1,344		
Dimapur	1	600	...	...	...	...	1	180	...	...	1	90	...	...	9	810	...	...	1	90	1	300	...	...	...	2,070	...	2,070		
Cawnpore	2	960	...	...	1	192	...	...	1	48	1	48	1	60	6	288	1	48	...	...	...	...	4	192	...	1,836	480	2,316	4,000	...
Nowgong	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	..	...	...	...	...	...	...	2	120	...	996	268	1,264		
Lucknow	1	600	...	...	2	312	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	6	288	...	1,356	500	1,856	6,000	...
Fyzabad	1	600	...	...	1	120	...	...	1	48	1	48	1	60	5	240	1	60	...	...	...	...	3	144	..	1,320	...	1,320		
Sitapur	1	600	...	...	1	120	...	...	1	48	...	...	1	60	3	144	1	60	...	...	...	...	3	144	...	1,176	30	1,206		
Agra	2	960	...	...	1	96	...	...	2		1	48	1	60	...	...	...	...	...	...	...	...	5	240	...	1,500	528	2,028	4,000	...
Muttra	1	600	...	...	1	96	...	...	1	48	...	...	1	60	...	...	...	...	...	...	...	...	3	144	...	948	...	948		
Fatehgarh	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	3	144	...	1,020	...	1,020		
Meerut	2	1,260	...	...	2	312	1	96	3	144	1	48	2	120	6	288	...	...	...	...	...	...	10	600	...	2,868	760	3,628	5,000	...
Delhi	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	..	...	...	...	...	...	...	4	192	...	1,068	80	1,148		
Carried over	31	17,520	1	360	33	4,278	5	666	31	1 680	20	1,179	22	1,404	62	4,356	7	408	4	288	3	822	96	5,472	3,324	41,757	8,298	50,055	59,000	...

a Establishment for taking wood over from Forest Department.

	R
b Boat Service	1,944
Famine Establishment	432
	2,376

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

APPENDIX B.—GODOWN ESTABLISHMENT—*continued.*

	Gomastahs.		Writers.		Coopers.		Packers.		Peons.		Weighmen.		Bone Measurers.		Coolies.		Bhisties.		Sweepers.		Carpenters.		Chaukidars.		Miscellaneous Establishment Cost.	Total Cost.	Cost of Extra and Temporary Establishments.	Grand Total.	Estimate proposed by Commissary General.	Estimate passed.
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.						
		R		R		R		R		R		R		R		R		R		R		R		R	R	R	R	R	R	R
Brought forward	31	17,520	1	360	33	4,278	5	666	31	1,680	20	1,179	22	1,404	62	4,356	7	408	4	288	3	822	96	5,472	3,324	41,757	8,298	50,055	59,000	
Gwalior	2	1,200	1	180	2	288	...	...	3	180	3	168	2	120	...	...	...	...	...	...	...	...	6	360	...	2,496	560	3,056	5,000	...
Jhansi	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	2	96	...	972	95	1,067		
Bareilly	2	960	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	4	192	...	1,428	225	1,653	4,000	...
Shahjehanpore	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	3	144	...	1,020	96	1,116		
Moradabad	1	600	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	3	144	...	1,020	84	1,104		
Ranikhet	1	600	...	...	1	180	...	...	1	72	1	72	1	72	6	360	1	72	1	60	...	...	5	300	...	1,788	140	1,928	4,000	...
Naini Tal	1	600	...	...	1	144	...	...	1	72	1	72	1	72	2	120	...	...	...	...	...	...	2	120	...	1,200	25	1,225		
Umballa	2	960	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	2	120	...	1,356	275	1,631	3,000	...
Jullundur	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	60	...	60	500	560		
Bhagsoo	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	120	...	120	60	180		
Kangra	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kasauli	1	600	...	...	1	144	...	...	1	60	1	60	1	60	1	60	...	...	...	...	...	...	1	60	...	1,044	...	1,044	5,000	...
Subathoo	1	600	...	...	1	144	...	...	1	60	1	60	1	60	...	...	...	...	...	...	...	...	1	60	...	984	...	984		
Dugshai	1	600	...	...	1	144	...	...	1	60	1	60	1	60	1	60	...	...	...	...	...	...	1	60	...	1,044	200	1,244		
Solon	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	60	...	60	249	309		
Jutogh	1	600	...	...	1	144	...	...	1	60	1	60	1	60	1	60	...	...	...	...	...	...	1	60	...	1,044	...	1,044		
Kalka	1	480	...	...	...	...	...	...	1	60	...	...	...	...	...	...	...	...	...	...	...	...	1	60	...	600	...	600		
Ferozepore	1	600	...	...	1	120	...	...	2	96	1	48	...	...	...	...	...	...	...	...	...	...	2	120	...	984	400	1,384	1,000	...
Meean-Meer	3	1,860	...	...	3	480	...	...	2	96	2	96	2	120	...	...	...	...	...	...	...	...	8	480	...	3,132	1,500	4,632	7,000	...
Amritsar	1	600	...	...	...	...	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	1	60	...	816	125	941		
Dalhousie	1	600	...	...	1	144	...	...	1	60	...	...	1	84	...	...	...	...	...	...	...	...	1	60	...	948	200	1,148		
Mooltan	1	600	...	...	1	120	...	...	1	60	1	48	1	60	...	...	...	...	...	...	...	...	2	120	...	1,008	200	1,208	1,000	...
Dera Ismail Khan	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Sialkot	1	600	...	...	1	180	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	1	60	...	996	240	1,236	1,000	...
Rawal Pindi	2	960	...	...	1	120	...	...	1	60	1	60	1	60	...	...	...	...	...	...	...	...	2	120	...	1,380	2,000	3,380	4,000	...
Campbellpore	...	...	...	...	...	...	...	...	1	60	...	...	...	...	...	...	...	...	...	...	...	...	1	60	...	120	100	220		
Attock	...	...	...	...	1	120	...	...	1	48	1	48	1	60	...	...	...	...	...	...	...	...	2	120	...	396	90	486		
Murree	2	960	...	...	1	180	...	...	...	...	...	...	...	...	1	60	1	72	...	...	...	...	4	288	...	1,560	160	1,720	1,000	...
Peshawar	2	960	...	...	1	144	...	...	2	96	1	48	1	60	...	...	...	...	...	...	...	...	...	...	...	1,308	1,736	3,044	4,000	...
Nowshera	1	600	...	...	1	120	...	...	1	48	...	...	1	60	...	...	...	...	...	...	...	...	...	...	...	828	209	1,037		
Chakrata	3	1,560	...	...	1	180	...	...	3	180	1	72	1	96	...	...	1	96	...	...	...	...	8	516	...	2,700	336	3,036	6,000	...
Roorkee	1	600	...	...	1	120	...	...	1	48	1	60	1	60	1	48	1	60	...	...	...	...	4	192	...	1,188	...	1,188		
Landour	1	600	...	...	1	144	...	...	4	252	1	60	...	...	...	...	...	...	...	...	...	...	4	240	...	1,296	...	1,296		
Kalabagh	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	216	216	...	...
TOTAL	67	37,620	2	540	61	8,238	5	666	68	3,744	46	2,607	47	2,988	75	5,124	11	708	5	348	3	822	172	9,924	3,324	76,653	18,319	94,972	1,05,000	96,000

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

APPENDIX C.—QUARTERMASTERS' ESTABLISHMENTS (PARA. 35).

	QUARTERMASTERS' ESTABLISHMENTS.								OTHER CHARGES UNDER QUARTERMASTERS' ESTABLISHMENTS.														
							Total Cost.		Puckallee Mules.														
									Government.			Hired.											
	Cooks.	Tindal.	Lascar.	Bhisti.	Bildars.	Sweepers.	For Detachments.	For Rest-camps.	No.	Rate.	Cost.	No.	Rate.	Cost.	Cost of puckalls, pads, &c.	Cost of regimental purkalloe bullocks.	Feed, attends, ants, gear, &c., for watercarts.	Hire of bullocks for watercarts.	Total.	Total of Estimate.	Estimates proposed by Commissary General.	Estimates passed.
	R	R	R	R	R	R	R	R		R	R		R	R	R	R	R	R	R	R	R	R
Calcutta	144	...	324	180	60	150	...	858	...	...	...	...	...	...	...	...	...	...	...	858	1,000	...
Dum-Dum	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	120	...	120	120		...
Darjeeling	10	...	...	6	...	...	16	...	...	...	...	...	...	...	...	...	...	...	...	16		...
Dinapore	60	46½	265½	60	42	96	...	570	...	...	...	...	...	...	...	...	...	...	...	570	600	...
Allahabad	311½	39½	984	264	...	209	...	1,808	...	...	...	...	...	...	...	...	...	98	98	1,906	2,000	...
Jubbulpore	1,551	...	935	799	179	387	...	3,851	...	...	...	...	...	...	...	...	...	...	...	3,851		...
Sangor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	260	...	260	260	4,100	...
Pachmarhi	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	...	10	10		...
Cawnpore	253	57	409	152	42	120	...	1,033	...	...	...	...	...	...	...	...	...	...	...	1,033	1,000	...
Nowgong	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	...	14	14		...
Agra	198	...	171	1	120	156	291	355	...	...	...	...	...	...	...	...	...	...	...	646	600	...
Meerut	46	...	50	130	24	96	40	306	...	...	...	...	...	...	...	...	...	90	90	436	1,200	...
Delhi	120	36	160	240	48	96	40	660	...	...	...	...	...	...	...	...	...	90	90	790		...
Landour	...	...	...	...	...	...	...	...	...	...	...		...	16,468	...	...	...	...	16,468	16,468	16,000	...
Gwalior	...	...	10	40	20	20	90	...	...	...	...	...	...	...	...	...	...	...	...	90	110	...
Jhansi	...	...	5	5	5	5	20	...	...	...	...	...	...	...	...	...	...	...	...	20		...
Bareilly	...	...	99½	86½	16½	34½	237	...	...	...	...	...	...	...	...	...	...	...	...	237	290	...
Moradabad	...	...	5	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	5		...
Shahjehanpore	...	...	5	...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	5		...
Ranikhet	...	...	...	...	...	...	...	...	...	...	...	...	...	23,040	1,750	...	...	...	24,790	24,790	25,000	...
Naini Tal	...	...	10	993	5	15	1,023	...	...	...	...	...	...	...	...	...	...	...	...	1,023		...
Umballa	250	...	25	200	25	150	...	650	...	...	...	...	...	...	...	150	...	100	250	900	1,000	...
Jullundur	...	...	...	...	...	...	(a) 40	...	...	...	...	...	...	...	...	150	...	...	150	190		...
Chakrata	...	...	10	20	10	10	50	...	...	...	...	...	...	16,312	...	...	...	...	16,312	16,362	16,000	...
Kasauli	...	...	2	...	...	...	2	...	...	...	...	...	...	14,124	...	...	...	...	14,124	14,126		...
Subathoo	...	...	2	...	...	...	2	...	...	...	...	...	...	...	...	...	...	...	...	2		...
Dugshai	...	...	3	...	...	...	3	...	...	...	...	...	...	22,395	...	...	...	...	22,395	22,398	47,000	...
Solon	...	...	...	...	...	...	...	...	...	...	...	...	...	3,707	...	...	...	...	3,707	3,707		...
Jutogh	...	...	...	...	...	...	...	...	...	...	...	...	...	4,548	...	...	...	...	4,548	4,548		...
Ferozepore	...	...	75	75	75	75	300	...	...	...	...	...	...	...	...	250	...	...	250	550	500	...
Lahore	120	...	300	170	144	200	419	525	...	...	...	...	...	...	...	...	...	...	...	944	2,000	...
Dalhousie	...	...	...	...	...	...	...	...	...	...	...	...	...	850	...	...	...	...	850	850		...
Sialkot	...	...	7	6	5	5	23	...	...	...	...	...	...	...	...	...	...	...	...	23	25	...
Rawal Pindi	357	...	87	178	...	262	...	884	...	...	...	...	...	...	...	...	...	...	...	884	875	...
Murree and the Gullies	...	...	...	...	...	...	...	...	(b) 80	(b) 666	(b) 7,992	...	...	47,968	1,528	...	...	...	57,488	57,488	57,700	...
Peshawar	...	...	828	...	...	...	828	...	...	...	...	...	...	...	12,465	...	...	...	12,465	13,293	18,000	...
TOTAL	3,430½	179	4,772	3,605½	820½	2,086½	3,434	11,500	...	...	7,992	...	...	1,49,412	15,743	550	404	378	1,74,479	1,89,413	1,95,000	1,80,00

(a) Unallocated.
(b) There is evidently something incorrect about these figures.

Military.

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APPENDIX D.—DETAILS OF ESTIMATE OF COST OF PROVISIONS FOR EUROPEANS—(PARA. 72).

	Cost of Provisions.																				
	Bread per 100 lbs or loaves.		Beef per 100 lbs.		Mutton per 100 lbs.		Sugar per lb.		Rice per 100 lbs.		Salt per 100 lbs.		Potatoes per 100 lbs.		Firewood per 100 lbs.		Tinning cooking utensils.	Average number of daily rations.	Total cost of rations.	Average cost per man per month.	Average cost per man per year.	Estimate proposed by Commissary General.	Estimate sanctioned.
	R	a.	R	a.	R	a.	a.	p.	R	a.	R	a.	R	a.	a.	p.	R	No.	R	R a. p.	R a. p.	R	R
Calcutta	7	4	8	8	17	14	2	3¼	4	10	3	13	4	13	8	9	356	713	70 777	8 4 4	99 3 3	2,50,000	
Dum-Dum	6	12	7	6	19	4	2	3¼	5	0	3	5	4	15	8	8	374	749	71,299	7 14 11	95 3 1		
Barrackpore	8	2	10	5	23	10	2	3¼	5	10	3	9	5	5	10	6	126	202	32,287	9 9 8	115 4 6		
Darjeeling	9	9	13	14	30	5	2	3¼	7	5	5	12	5	13	5	0	334	293	39,699	11 4 8	135 8 0		
Dinapore	5	12	7	2	17	1	2	3¼	4	5	4	12	3	6	8	6	795	908	76,136	6 15 9	83 13 1	1,00,000	
Benares	5	9	6	7	11	9	2	7	4	12	5	7	3	3	8	0	144	248	19,465	6 8 8	78 8 8		
Allahabad	4	15	4	13	11	10	2	7	6	0	6	0	4	10	6	9	438	663	50,960	6 6 6	76 13 10	60,000	
Chunar	5	15	6	3	11	9	2	7	6	0	6	0	3	1	7	6	59	76	6,058	6 10 4	79 11 6		
Jubbulpore	6	5	5	10	15	0	3	0	5	7	7	14	4	0	6	0	340	566	47,817	7 0 8	84 7 4	1,00,000	
Saugor	4	2	19	5	19	5	3	0	5	10	6	0	4	11	5	2	192	319	27,417	7 2 6	85 14 6		
Pachmarhi	7	15	11	0	17	1	3	0	6	12	6	4	4	12	4	8	68	168	18,718	9 5 0	111 12 1		
Kohima	181	1	43	12	10(a)	12	3	0	6	4	6	9	25	0	6	1	...	1	882	73 7 8	881 11 6	2,000	
Golaghat	12	0	43	12	10(a)	7	3	0	6	15	5	4	7	4	4	3	...	4	1,037	21 9 2	258 14 3		
Cawnpore	4	7	9	6	23	7	2	7	5	9	5	15	2	11	6	9	254	694	60,868	7 4 11	87 11 3	1,00,000	
Nowgong	5	1	6	12	17	2	2	7	7	7	9	7	4	12	5	0	208	288	25,175	7 4 7	87 6 6		
Lucknow	4	9	6	4	12	13	2	7	6	0	6	0	3	0	7	3	900	2,153	1,59,767	6 2 11	74 3 3	3,00,000	
Sitapur	5	8	9	7	19	6	2	7	6	10	5	13	4	10	4	6	246	390	37,474	8 0 1	96 1 5		
Fyzabad	4	12	8	3	15	7	2	7	5	10	5	0	4	8	5	8	370	903	78,508	7 13 11	94 7 0		
Agra	5	9	7	6	15	15	2	9	6	4	5	12	3	11	6	8	724	1,012	87,758	7 3 7	86 11 5	1,50,000	
Muttra	5	5	7	14	15	11	2	9	5	13	5	4	3	12	6	9	288	427	37,036	7 3 10	86 14 1		
Fatehgarh	4	8	7	9	12	14	2	9	6	9	6	10	4	0	6	10	86	191	15,908	6 15 1	83 5 0		
Meerut	5	11	8	0	14	14	2	7	7	2	4	13	3	0	7	4	812	1,561	1,34,856	7 3 2	86 6 3	2,00,000	
Delhi	5	3	9	8	15	3	2	7	7	4	5	5	3	15	9	0	317	428	40,400	7 13 10	94 6 4		
Chakrata	6	1	8	15	19	5	2	7	6	7	5	4	3	0	13	5	648	776	75,199	8 1 3	96 14 6	1,50,000	
Landour	7	4	10	2	21	9	2	7	6	4	4	15	2	14	6	0	270	218	22,066	8 7 0	101 3 6		
Roorkee	6	11	9	2	19	2	2	7	7	0	4	11	4	1	6	6	210	364	36,055	8 4 1	99 0 10		

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Gwalior	5	9	4	14	12	15	2	7	5	14	4	8	3	9	5	10	507	1,314	98,538	6 4 0	74 15 10	1,25,000	
Jhansi	6	9	5	14	14	15	2	7	5	9	4	8	4	11	4	9	128	253	21,710	7 2 5	85 13 0		
Bareilly	5	1	8	6	17	0	2	7	5	10	5	10	2	13	5	5	492	723	59,463	6 14 0	82 8 0	1,00,000	
Shahjehanpore	5	9	10	5	18	12	2	7	5	7	5	7	2	12	6	0	125	204	18,766	7 10 8	92 0 0		
Moradabad	5	15	9	5	17	9	2	7	6	15	5	15	3	8	5	11	150	175	16,052	7 10 3	91 11 1		
Ranikhet	8	9	8	2	20	15	2	7	6	3	6	4	3	7	7	11	897	874	89,554	8 8 8	102 7 7	1,63,000	
Naini Tal	6	5	10	10	21	12	2	7	7	0	7	14	3	4	8	4	200	313	31,941	8 8 1	102 0 8		
Umballa	5	5	4	14	9	12	2	7	5	12	4	3	2	11	5	4	723	1,051	72,450	5 11 11	68 15 0	1,50,000	
Jullundur	4	4	5	6	10	0	2	7	5	10	4	5	4	0	7	3	550	800	57,633	6 0 0	72 0 0		
Bhagsoo	8	2	13	6	21	3	2	7	5	9	4	5	6	4	6	8	140	93	11,759	10 8 7	126 7 1		
Kasauli	6	4	6	8	16	0	2	7	6	12	5	2	3	7	9	5	355	541	47,253	7 4 6	87 5 6	2,50,000	
Subathoo	5	8	6	8	14	0	2	7	6	0	4	8	2	15	8	9	430	491	39,617	6 11 7	80 11 0		
Dagshai	5	6	7	8	16	8	2	7	6	9	5	0	3	0	6	8	798	912	78,314	7 2 6	85 14 0		
Solon	5	15	7	0	14	0	2	7	6	4	5	0	2	6	9	5	279	372	30,631	6 13 9	82 5 5		
Jutogh	6	5	6	10	14	0	2	7	7	10	6	0	2	10	9	5	267	380	32,217	7 1 1	84 12 6		
Simla	6	5	6	10	14	0	2	7	7	10	6	0	2	10	9	5	17	24	2,036	7 1 1	84 12 6		
Ferozepore	4	12	7	6	15	0	2	9	4	13	5	0	5	8	10	0	452	991	89,589	7 8 6	90 6 0	1,00,000	
Meean Meer	5	14	5	6	10	15	2	7	5	8	4	7	3	9	7	8	910	768	60,150	6 8 5	78 5 1	1,75,000	
Amritsar	6	10	5	10	10	8	2	7	4	12	3	5	3	11	9	3	95	154	12,580	6 12 11	81 11 1		
Dalhousie	11	14	13	8	20	8	2	7	6	2	5	12	3	3	6	0	401	494	63,431	10 11 2	128 6 6		
Mooltan	5	12	6	4	12	8	2	7	5	0	3	12	4	7	7	2	686	980	81,546	6 14 11	83 3 4	1,00,000	
Rawalpindi	4	13	7	15	14	0	2	7	5	13	3	11	5	5	7	9	600	908	78,963	7 4 0	86 15 8	2,25,000	
Campbellpore	5	3	11	9	12	5	2	7	5	15	2	12	4	8	5	9	100	151	14,705	8 2 1	97 8 9		
Attock	7	1	13	7	22	14	2	7	5	15	3	14	4	12	7	0	50	93	10,903	9 13 1	118 13 3		
Sialkot	5	4	8	1	12	9	2	9	5	13	3	15	3	10	7	9	559	727	62,396	6 15 1	83 4 8	75,000	
Murree	5	2	13	7	18	7	2	7	7	5	4	12	4	9	6	1	720	379	41,435	9 1 9	109 5 0	2,25,000	
Kooldanah	5	2	13	7	18	7	2	7	7	5	4	12	4	9	6	6	431	227	24,817	9 1 9	109 5 0		
Khyragully	6	2	15	4	21	9	2	7	6	15	5	0	4	10	4	11	238	90	10,813	10 0 2	120 2 0		
Chunglagully	6	2	15	1	21	9	2	7	6	15	5	0	4	10	4	11	71	27	3,244	10 0 2	120 2 0		
Ghurrial	5	2	13	7	18	7	2	7	7	5	4	12	4	9	6	1	534	281	30,721	9 1 9	109 5 0		
Kalabagh	4	8	14	12	20	14	2	7	6	15	5	0	4	10	4	11	264	100	11,211	9 5 5	109 5 0		
Thabba	5	2	13	7	18	7	2	7	7	5	4	12	4	9	6	1	1,154	608	66,471	9 1 9	109 5 0		
Cliffden	5	2	13	7	18	7	2	7	7	5	4	12	4	9	6	1	135	71	7,762	9 1 9	109 5 0		
Baragully	4	7	14	12	20	14	2	7	6	15	5	0	4	10	4	11	240	91	10,202	9 5 5	112 1 0		
Peshawar	6	4	9	6	17	2	3	0	5	5	1	12	4	5	6	0	1,023	1,364	1,32,947	8 2 0	97 7 6	2,50,000	
Nowshera	5	5	9	0	18	4	3	0	5	6	1	5	4	5	4	4	485	674	60,791	7 8 3	90 3 0		
TOTAL	...		...		...		...		...		...		...		...		...	32,013	28,56,233	.....	.....	33,50,000	33,00,000

(a) Fowls per score.

Military.

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APPENDIX E.—FEED OF COMMISSARIAT CATTLE (PARA. 107).

	Elephants.			Draught Bullocks.			Pack Bullocks.			Transport Bullocks.			Mules.			Total Cost per Annum.	Estimate provided by Commissary General.
	No.	Cost per month per Elephant.	Total cost per annum.	No.	Cost per month per Bullock.	Total cost per annum.	No.	Cost per month per Bullock.	Total cost per annum.	No.	Cost per month per Bullock.	Total cost per annum.	No.	Cost per month per Mule.	Total cost per annum.		
		R a. p.	R		R a. p.	R		R a. p	R		R a. p.	R		R a. p.	R	R	R
Calcutta	...	.....	...	142	10 8 3	17,915	...	.....	...	179	8 3 5	17,638	1	.....	127	35,680	1,13,700
Dum-Dum	...	.....	...	65	10 7 9	8,181	4	5 9 4	268	30	8 3 0	2,947	...	.....	...	11,396	
Barrackpore	58	84 10 4	58,913	39	11 2 4	5,217	...	.....	...	20	8 11 4	2,091	1	.....	154	66,375	
Buxar	3	8 11 4	313	...	.....	...	...	.....	...	...	.....	...	...	.....	...	313	
Dinapore	7	67 6 6	5,662	24	7 11 8	2,226	...	.....	...	...	.....	...	...	.....	...	7,888	9,500
Benares	...	... ..	...	20	6 13 5	1,641	...	.....	...	...	.....	...	...	.....	...	1,641	
Allahabad	10	44 6 5	5,328	629	8 13 1	66,565	...	.....	...	158	6 4 1	11,862	85	.....	6,076	89,831	90,500
Chunar	...	.....	...	8	7 12 9	749	...	.. ...	...	...	.....	...	...	.....	...	749	
Jubbulpore	5	43 0 5	2,581	41	6 4 6	3,091	33	3 11 8	1,477	...	.....	...	7	.....	359	7,508	17,900
Saugor	10	35 6 6	4,249	65	4 11 4	3,671	...	.....	...	...	.....	...	50	.....	1,900	9,820	
Pachmarhi	...	.....	...	...	.....	...	...	.....	...	...	.....	...	9	.....	557	557	
Shillong	...	.....	...	...	... ..	...	...	.....	...	...	.....	...	74	.....	4,873	4,873	36,000
Gowhatty	4	24 2 4	1,159	...	.....	...	...	.....	...	...	.....	...	...	.....	...	1,159	
Dibroogarh	20	29 9 10	7,108	...	.....	...	...	.....	...	...	.. ...	...	...	.....	1 598	8,706	
Golaghat	16	29 6 4	5,645	...	.....	...	...	.....	..	100	4 15 11	5,996	114	.....	6,392	18,033	
Cachar	4	29 13 4	1,336	...	.....	...	...	.....	...	...	.....	...	47	.. ...	1,999	3,335	
Cawnpore	...	.....	...	103	5 9 4	6,899	...	.....	...	...	.....	...	...	.....	...	6,899	12,700
Nowgong	10	39 9 6	4,751	23	3 12 5	1,043	...	.....	...	...	.....	...	...	.....	...	5,794	
Lucknow	45	57 2 0	30,847	101	7 10 2	9,254	...	... ..	...	81	5 6 2	5,235	...	.....	...	45,336	57,000
Fyzabad	15	49 12 0	8,944	17	8 13 5	1,893	...	.....	...	8	6 3 7	598	...	.....	...	11,345	
Sitapur	...	.....	...	...	.....	...	...	.....	...	4	6 5 0	303	...	.....	...	303	
Agra	6	89 15 10	6,479	47	7 4 2	3,745	...	.....	...	30	4 6 3	1,581	19	.....	1,093	12,898	12,900
Meerut	5	79 2 10	4,751	179	7 12 11	16,766	...	.....	...	...	.....	...	128	.....	9,458	30,975	35,100
Delhi	...	. ....	...	26	9 3 10	2,882	...	.....	...	...	.....	...	15	.....	1,308	4,190	
Chakrata	2	22 12 10	547	...	... ..	...	...	.....	...	...	.....	...	12	.....	1,007	1,554	23,900
Roorkee	3	74 4 11	2,819	60	6 3 5	4,474	...	.....	...	...	.....	...	104	.....	5 979	13,272	
Landour	...	.....	..	...	.....	...	...	.....	...	...	.....	...	6	.....	508	508	
Dehra Dun	7	69 14 11	5 875	..	.....	...	...	.....	...	...	.....	...	32	.....	2,084	7,959	
Gwalior	18	60 7 3	13,058	444	6 12 5	36,105	...	.....	...	70	4 13 11	4,091	3	.....	181	53,435	53,400
Bareilly	34	36 13 7	15,035	65	7 15 4	6,209	...	.....	...	...	.....	...	64	.....	3,282	24,526	24,500
Ranikhet	...	... ..	...	...	.....	.	...	.....	...	25	6 11 0	2,006	..	.....	...	2,006	2,000
Umballa	20	108 13 8	26,108	117	9 5 3	13,097	...	.....	...	...	.....	...	108	.....	10,394	49,599	59,000
Jullundur	...	... ..	...	65	8 1 2	6,300	...	.....	...	...	...	...	32	.....	2,509	8,809	
Bhagsoo	...	.....	...	...	.....	...	...	.....	...	...	.....	...	4	.....	245	245	
Kasauli	...	.....	...	...	.....	...	...	.....	...	...	.....	...	25	.....	1,955	1,955	21,000
Sabathoo	...	.....	...	...	.....	...	...	.....	...	...	.....	...	161	.....	12,473	12,473	
Jutogh	...	.....	...	...	.....	...	...	.....	...	...	.....	...	76	.....	8,661	8,661	

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

Ferozepore	9	69 3 3	7,474	481	6 4 9	36,346	...	.....	...	...	.....	...	...	.....	...	43,820	44,000
Lahore	10	84 0 8	10,097	209	6 12 6	17,007	...	.....	...	97	4 9 8	5,247	203	.....	10,961	43,312	45,600
Amritsar	...	.....	...	8	5 1 2	487	...	.....	...	...	.....	...	...	.....	...	487	
Dalhousie	...	.....	...	...	...	...	...	.....	...	...	.....	...	32	.....	1,823	1,823	
Mooltan	11	86 12 9	11,457	66	7 15 2	6,297	...	.....	...	...	.....	...	140	.....	11,679	29,433	29,700
Dera Ismail Khan	...	.....	...	4	6 8 6	314	...	.....	...	...	.....	...	...	.....	...	314	
Sialkot	...	.....	...	59	5 9 10	3,975	...	.....	...	...	.....	...	101	.....	4,456	8,431	8,200
Jhelum	...	.....	...	...	...	...	...	.....	...	...	.....	...	32	.....	1,135	1,135	
Rawalpindi	17	86 10 0	17,582	258	5 4 7	16,372	...	.....	...	...	.....	...	152	.....	6,758	40,712	1,21,000
Campbellpore	18	82 0 5	17,718	289	4 6 3	15,230	...	.....	...	6	2 15 8	214	...	.....	...	33,162	
Attock	...	.....	...	...	.....	...	...	.....	...	6	4 0 [illegible]	288	...	.....	...	...	
Murree	...	.....	...	...	.....	...	...	.....	...	...	.....	...	121	.....	7,363	7,363	
Kalabagh	...	.....	...	...	.....	...	...	.....	...	...	.....	...	70	.....	5,710	5,710	
Khyragully	...	.....	...	...	.....	...	...	.....	...	...	.....	...	66	.....	5,563	5,563	27,600
Churgiagully	..	.....	...	...	.....	...	...	.....	...	...	.....	...	12	.....	719	719	
Baragully	...	.....	...	...	.....	...	...	.....	...	...	.....	...	73	.....	5,565	5,565	
Gharial	...	.....	...	...	.....	...	...	.....	...	...	.....	...	42	.....	2,705	2,705	
Peshawar	...	.....	...	...	.....	...	...	.....	...	96	4 6 8	5,089	746	.....	35,590	(a) 40,679	
Nowshera	...	.....	...	...	.....	...	...	.....	...	12	3 0 1	450	140	.....	5,935	6,385	1,04,800
Punjab Frontier Force	...	.....	...	...	.....	...	...	.....	...	...	.....	...	...	.....	...	92,900	
TOTAL	...	.....	2,75,836	...	.....	3,13,861	...	.....	1,745	...	.....	65,636	...	.....	1,91,134	9,41,112	9,50,000

(a) This was omitted from the total column in the Estimate and has apparently been also omitted from the provision finally made.

Military.

Section E.—Commissariat Department, Bengal—Grant 4.

STATEMENT F—CATTLE ESTABLISHMENT PROVIDED UNDER TRANSPORT DEPARTMENT (PARA. 126).

	Number.	Monthly Pay.	Yearly Cost.	Total.
		R	R	R
Gomastahs	24	30, 40, and 50	10,800	
Mutsuddies	...	.....	.....	
Peons	16	4, 5, and 6	1,080	
Weighmen	15	4, 5, and 6	792	
				12,672
Elephant Jemadars	13	10	1,560	
" Mahouts	342	8	32,832	
" Coolies	348	5	20,880	
				55,272
Draught Bullock Jemadars	17	9	1,896	
" " Duffadars	98	7	8,412	
" " Drivers	1,958	5	1,19,130	
" " Bhistis	9	4	492	
				1,29,930
Pack Bullock Drivers	9	5	540	
				540
Mule Jemadars	57	10	6,840	
" Duffadars	119	8	11,424	
" Drivers	1,308	6	94,176	
" Grass-cutters	71	7½	6,390	
				1,18,830
Salootries	17	30	6,120	
Shoeing Smiths	19	15	3,420	
Blacksmiths	24	30 and 12	3,888	
Moochis	26	10	3,120	
Carpenters	24	25 and 10	3,240	
Bellowsmen	22	6	1,584	
Hammermen	22	7	1,848	
				23,220
Sirdars of Coolies	4	11½	552	
Mates of Coolies	8	9½	912	
Coolies	179	7½	16,110	
				17,574
Extra Establishment	...	.....	6,694	
Marching Batta	...	.....	11,615	
				18,309
		Total ...	.....	3,76,347
Punjab Frontier Force.				
Mule Jemadars	...	.....	3,120	
" Duffadars	...	.....	5,568	
" Drivers	...	.....	40,680	
Camel Jemadars	...	.....	1,080	
" Duffadars	...	.....	1,728	
" Drivers	...	.....	11,016	
Artificers	..	.....	5,508	
Salootries	...	.....	2,160	
				70,860
		GRAND TOTAL	.....	4,47,207

SECTION F.—COMMISSARIAT DEPARTMENT, MADRAS—GRANT 4.

Budget, 1885-86.

Abstract of printed estimate.

1. The printed estimate under main heads is as follows :—

	R
I. Supervising Staff	71,872
II. Executive Staff	3,45,188
III. Transport Branch (*Personnel*)—	
(*a*) Depôt and Regimental	2,49,109
(*b*) Ambulance Transport	1,14,558
IV. Subordinate Establishments	88,725
V. Commissariat Supplies	17,23,385
VI. Commissariat Services	10,54,815
VII. Transport Branch (*Matériel*)—	
(*a*) Depôt and Regimental	3,90,380
(*b*) Ambulance Transport	10,825
TOTAL	40,48,857

I.—SUPERVISING STAFF.

Details of grant for Supervising Staff.

2. The following is the detail of the grant under Supervising Staff :—

	R
1 Commissary General	26,400
1 Deputy Commissary General	22,235
23 Office Establishment	20,340
11 Servants	983
TOTAL	69,958

	R	
Travelling and outstation allowances	500	
Postage	600	
Contingent expenses	800	
Books and Periodicals	14	
		1,914
TOTAL	...	71,872

Salary of Commissary General.

3. The Commissary General receives R2,200 a month. The Deputy Commissary General draws R900 Staff pay and R125 house-rent in addition to his Staff Corps pay as Lieutenant-Colonel.

In his despatch of 26th March 1885, paragraphs 2 and 4, the Secretary of State fixed the pay of the Commissaries General at R2,000, and sanctioned the prospective abolition of the grade of Deputy Commissary General subject to the approval of the Governments of Madras and Bombay.

It appears from the Budget of 1886-87 that this reduction has been carried out, as the Deputy Commissary General has disappeared and the pay of the Commissary General is shown as R24,858.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Government of Madras, Military Department, No. 7110, dated 13th November 1886.

We enquired why it was not precisely R24,000, and in reply were informed that Colonel Magrath (entitled to R2,200) would not vacate the appointment till December 20th, 1886; and meantime the acting officer, Colonel Hawkes, was drawing acting allowance on the old pay, and was also drawing Presidency house-rent, so that he received while acting R2,088-15-0, though he would only draw R2,000 when confirmed in the appointment.

We were also informed that the Deputy Commissary General is supernumerary; and that an appointment of Sub-Assistant Commissary General, 2nd class, is kept vacant in consequence.

Suggested Revision of Military Rules regarding pay prospectively reduced and Presidency Allowance.

4. The explanation furnished regarding the pay of the Commissary General suggests two points for consideration in connection with Military Rules:—

(1) Should not the rule of the Civil Department be applied to the Military Department, that the pay of an appointment prospectively reduced shall for an acting officer be calculated on the amount which he will draw when confirmed?

(2) Should Presidency house-rent be allowed to an officer acting in an appointment the pay of which is consolidated?

We think that the Civil Department Rule should be applied; and that Presidency house-rent should be denied to an officer acting in an appointment the pay of which is consolidated. Under any circumstances, in cases similar to that under reference, the rule should be that no officer, acting in a higher appointment, should draw more, while acting, than he would receive if confirmed in the higher post.

Clerical Establishment of Commissary General.

5. The Office establishment of the Commissary General is as under—

		R
1	Head Assistant	300
3	Clerks on R150	450
4	„ on R90	360
7	„ on R50	350
7	„ on R30	210
1	„ on R25	25
23	TOTAL .	1,695 a month, or R20,340 a year.

The Office of the Commissary General, Bengal, consisted of 19 clerks at R2,369, and that of the Commissary General, Bombay, of 20 clerks at R1,870 per mensem. It appeared to us that the Madras Office was unduly large, comparing its work with that of the Bengal Office. In reply to our enquiries on the subject, the Government of Madras forwards a letter, in which the Commissary General says that, though the numbers in Madras are greater, the cost is far less. He also says that, according to the latest information he has, the number of clerks in the Bengal Establishment is 23 and in the Bombay Establishment 21. He does not think any reduction is possible. The Madras Government has given no opinion.

Government of Madras, Military Department, No. 7110, dated 13th November 1886.

We may observe that the pay of clerks runs lower in Madras than the sums paid to men of equal capacity in Bengal. There seems, therefore, to

be room for some reduction in the clerical and menial staff of the Madras Commissary General's Office.

Menial Establishment of Commissary General.

6. The Office servants consist of—

		R	a.
2	Moochies	22	6
1	Head Peon	10	0
6	Peons	42	0
1	Sweeper	3	8
1	"	4	6
11	TOTAL	81	14 a month, or R982½ a year.

In the Bengal Office the servants are 9 in number, at R60 per mensem.

The Commissary General, however, reports that menials are apparently obtained more cheaply in Bengal than in Madras, and that he cannot do with less than 2 moochies. The Madras Government gives no opinion.

Contingent charges of Commissary General's office.

7. No detail is given of the Contingent charges. These, however, appear moderate, compared with R5,000 for Bombay and R40,440 for Bengal.

II.—EXECUTIVE ESTABLISHMENTS.

8. The grants assigned for Executive Establishments are as under:—

		R
3	Assistant Commissaries General, 1st class	60,104
2	" " " 2nd "	32,026
3	Dy. " " " 1st "	41,315
3	" " " " 2nd "	31,069
5	Sub-Assistant " " 1st "	36,004
5	" " " " 2nd "	27,465
1	Deputy Commissary	6,000
1	Assistant Commissary	4,500
1	Deputy Assistant Commissary	3,600
6	Conductors	11,520
11	Sub-Conductors	16,500
27	Non-Commissioned Officers	25,726
77	Office Establishment	57,870
43	Servants	4,515
		3,58,214
	Deduct—Probable Savings	30,000
		3,28,214

	R	
Travelling and Outstation Allowances	2,500	
Postal Charges	2,400	
Office-rent	840	
Printing and Advertising	3,574	
Family Allowances	4,143	
Contingent Expenses	3,500	
Books and Periodicals	14	
		16,974
TOTAL		3,45,188

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Difference between present and sanctioned scale.

9. The Budget of 1886-87 shows that the numbers of Executive Officers have been altered, but they do not precisely agree with the numbers sanctioned by the Secretary of State's Despatch already quoted, as the following table shows:—

	No. in Budget, 1886-87.	No. sanctioned by Secretary of State.	R
Assistant Commissaries General, 1st class	3	2	800
" " " 2nd "	2	3	600
" " " 3rd "	3	3	500
" " " 4th "	3	4	400
Sub-Assistant " " 1st "	5	5	300
" " " " 2nd "	6	6	200
	22	23	

Government of Madras, Military Department, No. 7110, dated 13th November 1886.

It is explained that the junior Assistant Commissary General, 1st class, is retained as supernumerary till absorbed; and that one Assistant Commissary General, 4th class, was appointed from 15th October 1885 to complete the establishment sanctioned by the Secretary of State.

Present and normal distribution.

10. The present distribution of these officers, as shown in a statement forwarded to us by the Commissary General-in-Chief, is abnormal owing to the Burma War; we give below both this list and a list which we have obtained showing their normal distribution in ordinary times:—

List showing normal distribution (Commissary General's No. 3795, dated 21st August 1886.)

Assistant to Commissary General	1
Bangalore	2
Storekeeper-General	1
Belgaum	1
Bellary	1
Cannanore	1
Kamptee	2
Madras (Ex.)	2
Rangoon	2
Secunderabad	2
Thayetmyo	1
Tounghoo	1
Port Blair	1
Wellington	1
On furlough	4
	23

List furnished by Commissary General-in-Chief showing distribution in July 1886.

Deputy Commissary-General (Supernumerary)	1
Secunderabad	1
Bangalore	2
Belgaum	1
Madras	3
Rangoon	2
Thayetmyo	1
Tounghoo	1
Port Blair	1
Kamptee	1
Burma	5
On furlough	4
	23

The requirements of Upper Burma are not included in the above list. For this 4 are at present sanctioned.

Pay of Warrant and Non-Commissioned Officers.

11. The pay of the Warrant and Non-Commissioned Officers is as follows:—

	R	a.	p.
Deputy Commissary	500	0	0
Assistant Commissary	375	0	0
Deputy Assistant Commissary	300	0	0
Conductor	160	0	0
Sub-Conductor	125	0	0
Sergeant	79	6	5

Military.

Section F.—Commissariat Department, Madras—Grant 4.

The pay of the Sergeants consists of—

	R	a.	p.
Regimental pay	61	14	5
Staff pay	17	8	0
TOTAL .	79	6	5

12. The distribution of the establishment and the pay of the office establishment and servants is shown in the following statement by ranges, but not by stations :—

Distribution of office and menial establishment.

RANGE.	Officers.	Deputy Commissary	Assistant "	Deputy Assistant Commissary.	Conductors.	Sub-Conductors.	Non-Commissioned Officers.	OFFICE ESTABLISHMENT, CLERKS. 150	90	50	30	TOTAL. No.	Cost.	SERVANTS. MOOCHEES. No.	Monthly pay.	PEONS. No.	Monthly pay.	SWEEPERS. No.	Monthly pay.	GOLLAHS, SHROFF. No.	Monthly pay.	TOTAL. No.	Annual cost.	TOTAL COST OF RANGE.
													R		R		R		R		R		R	R
Presidency .	6	1		...	1	1	4	1	2	4	9	16	9,600	1	10½	4	7	1	3½	2	8¾	8	714	75,924
General Storekeeper .	1	...		...	1	1	3	1	1	2	(a)7	11	6,660	1	10½	2	7	...	...	...	...	3	294	28,163
Bangalore .	2	1		...	1	..	2	1	1	1	(b)2	5	4,230	1	10½	2	7	...	...	...	...	3	294	40,472
Bellary .	1	...		...	...	1	2	...	1	2	1	4	2,640	1	10½	2	7	...	...	..	...	3	294	22,274
Secunderabad	2	...		1	1	...	4	1	1	4	2	8	6,000	1	14	4	7	...	...	1	14	6	672	41,847
Kamptee .	2	...		...	1	2	2	1	1	2	3	7	5,160	1	10½	2 2	7 6	...	...	...	...	5	438	36,820
Hoonsoor .	...	...		...	...	1	...	...	...	...	...	...	..	...	...	...	...	...	...	..	...	...	...	1,500
Cannanore .	1	...		...	...	1	3	...	1	2	1	4	2,640	1	10½	2	7	1	3½	...	...	4	336	17,824
Wellington .	1	...		...	1	...	...	...	1	1	1	3	2,040	1	9	1	5	...	...	...	...	2	168	16,618
Rangoon .	3	..		...	...	2	3	1 on 225	1–135	5–75	2–45	9	9,900	1	17½	2	10	..	...	...	...	3	450	42,517
Tounghoo .	1	...		...	..	1	2	...	1–135	2–75	2–45	5	4,500	1	17½	2	10	...	...	...	...	3	450	17,645
Thayetmyo .	1	...		...	...	1	2	...	1–135	2–75	2–45	5	4,500	1	15½	2	9	...	...	...	...	3	405	17,600
TOTAL .	21	2		1	6	11	27	6	12	27	32	77	57,870	11	...	27	...	2	...	3	...	48	4,515	3,59,204

(a) 1 on R35. (b) 1 on R32½.

13. In reply to our enquiries (1) as to the duties of the Sub-Conductor at Hoonsoor, and (2) as to whether it is intended to keep up this cattle depôt in the Mysore State, we were informed that—

Question as to maintenance of Cattle Depôt, Hoonsoor.

(1) The Warrant Officer at Hoonsoor is employed to look after the bullocks (generally from 1,900 to 2,000 head) purchased from the Amrut mahal, and drafted from Hoonsoor to the various stations at which they are required.

Commissary General's No. 3795, dated 21st August 1886.

(2) The depôt has been maintained for the last 70 years. The herds belong to the Mysore State; the young cattle are purchased annually, and kept at Hoonsoor till full grown and trained. They number from 1,900 to 2,000. As they get free grazing in the Mysore and Coorg jungles, they cost a mere trifle to keep.

Government of Madras, Military Department, No. 7110, dated 13th November 1886.

14. According to the Estimates six officers are employed in the Presidency Range, *viz.*—1 Assistant Commissary General, 1st class; 1 Sub-Assistant Commissary General, 1st class; 4 Sub-Assistant Commissaries General, 2nd class.

Large staff for Presidency Range.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Commissary General's No. 3795, dated 21st August 1886.

In explanation of this large establishment the Commissary General writes that full provision is made in the Budget for the sanctioned strength, and then a deduction (R35,000) is made for probable savings. At present there are only the following officers present at the Presidency :—

1 Assistant Commissary General, 1st class, as Assistant to Commissary General.
1 Assistant Commissary General, 1st class, as Executive Commissariat Officer, Madras.
1 Sub-Assistant Commissary General, 2nd class, as Storekeeper-General.

Extra allowances to establishments in Burma.

15. The clerks employed in Burma receive an addition of 50 per cent. on their ordinary salary under Article 157 of Volume V of the India Army Regulations (Commissariat), which treats Burma as a place "beyond sea," for which field batta is admissible at 50 per cent. on salaries not exceeding R200 a month and at one-third of salaries above that amount. Additional pay is also given to servants in Burma.

Enquiry made as to extra allowances in other Departments.

Chief Commissioner of Burma, No. 811-25M., dated 31st August 1886.

With the view of ascertaining whether the large additions to ordinary pay now drawn are necessary, the Chief Commissioner of Burma was asked whether a similar proportion of increase is found necessary in civil salaries. In reply, the Chief Commissioner of Burma says that the cost of living for Madrasis is much higher in Rangoon than in Madras; and the salaries of clerks and servants are believed to be at least 50 per cent. higher. He encloses schedules of the rates of salary given in the Secretariat, the Commissioner's Office, Pegu, and the Deputy Commissioner's Office, Rangoon, for comparison with rates of pay to similar establishments in Madras. The wages of private servants are much higher at Rangoon than at Madras—*e.g.*, cook R20; syce R12 to 15; bhisti R12. One rupee a day is a common wage for a coolie in the rice season. The schedules of establishment show :—

Secretariat—

			R
	Superintendent	R 300 to R 500 average	450
5.	Clerks above	„ 200 (maximum R250) „	235
6	„ between	„ 100 and R 200 „	152½
10	„ „	„ 40 „ „ 100 „	71¼
	Daftari		20
	Jemadar		17 and 25
	Peons		13 to 16 (one on 9)
	Punka-pullers		7 to 10
	Lascar		13
	Darwans		14 to 19
	Malees		12 to 14
	Sweepers		12 to 14

Commissioner's Office—

Superintendent	R 300 to R 400 average cost	375
Accountant	„ 150 to „ 200 „	187½
1st Clerk	„ 100 to „ 150 „	137½
2nd „	„ 80 to „ 100 „	95
3rd „	„ 60 to „ 80 „	75
Court Clerk	„	150
Copyist	„ 40 to R60 „	55

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Deputy Commissioner's Office—	R
Head Clerk	200
Accountant	150
Head Judicial Clerk	120
Other Clerks	30 to 100
Surveyor	175
Peons	12
Punkha-pullers	10
Process-servers	12
Jemadar	18
Darwans	14
Bhistis	10
Sweepers	

in Survey Department.

In a demi-official letter from Lieutenant Hodgson, Personal Assistant to the Surveyor-General, dated 9th September 1886, we were informed that—

Deputy and Assistant Superintendents attached to cadastral survey parties in Burma receive a special allowance of R200 (Finance and Commerce No. 256, dated 15th April 1882), and when attached to other than cadastral parties, R125—(Home, Revenue and Agricultural Department No. 171, dated 6th May 1880).

Surveyors and Assistant Surveyors receive R100 per mensem—(Home, Revenue and Agricultural Department as above).

Native establishments receive allowances at the following scale—(Financial Resolution No. 704, dated 22nd February 1866).

Salaries at under R 10	50 per cent.
from R 11 to „ 30	42 „ „
„ 31 to „ 60	28 „ „
„ 61 to „100	22 „ „
„101 to „150	18 „ „
„151 to „300	12 „ „
over „300	fixed allowance of R30.

to Medical Subordinates.

And we have ascertained demi-officially from the Home Department, that Assistant Surgeons of all grades in Burma receive an extra allowance of R50 a month and Hospital Assistants receive an increase of 50 per cent. on their grade pay (Financial Department Resolution No. 1297, dated 13th March 1867, and Home Department Resolution No. 16-29, dated 9th January 1878).

Graduated scale recommended.

16. While it seems clear that some additional pay must be granted to the clerical and menial staff employed in Burma owing to dearness of the usual articles of food, consumed by men who are not natives of the country, we are inclined to think that the allowances paid are in some cases too high. A graduated scale of local allowances, somewhat on the lines of those granted in the Survey Department, would appear to meet the case, and would probably lead to a saving as compared with the procedure now in force. The subject appears to require careful consideration.

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Section F.—Commissariat Department, Madras—Grant 4.

Contingent expenditure.

17. The distribution of the amounts provided for in the estimates of the several ranges under Contingencies, and the amounts passed in the printed estimates, are shown in the following statement :—

RANGE.	Family allowances.	Travelling expenses, including horse and pony allowances.	Office-rent.	Printing and Advertising.	Postage.	Contingent expenses.
	R	R	R	R	R	R
Presidency	624	360	...	700	600	300
Storekeeper-General . . .	468	...	...	500	120	250
Bangalore	264	...	...	800	192	240
Bellary	156	...	...	24	204	84
Secunderabad	474	480	...	200	240	400
Kamptee	468	360	...	100	180	150
Hoonsoor	..	360	...	50	36	...
Cannanore	528	240	...	60	300	120
Wellington	...	120	...	40	180	90
Rangoon . . .	528	480	840	700	150	600
Tounghoo	282	120	.	200	100	200
Thayetmyo	354	120	720	200	96	350
	4,146	2,640	1,560	3,574	2,398	2,784
Passed for	4,146	2,500	(a)840	3,574	2,400	3,500

(a) Apparently the office-rent provided for at Thayetmyo was disallowed.

Controller, Military Accounts, No. 1990, dated 30th September 1886.

It is explained that the provision under Contingent expenses was increased in aggregate with reference to past actuals. The increase was not advised to the Executive officers; the printed budgets only were circulated. All charges are scrutinised on audit by the Examiner of Commissariat Accounts.

IV.—SUBORDINATE ESTABLISHMENTS.

18. The amounts provided under this main head are as under :—

	R
1. Regimental Establishments and Marching Allowances . .	6,011
2. Hospital Purveyors and Marching Allowances . . .	16,326
3. Godown Establishments	38,996
4. Quartermaster's Establishments and Marching Allowances .	1,392
5. Cattle Establishments and Marching Allowances . . .	26,000
TOTAL .	88,725

Connection of detailed and printed estimates sometimes obscure.

19. It is not easy in all cases to trace out the basis on which the printed estimates were prepared, as no abstract, connecting the estimates of the several Ranges with the final estimate of the whole of the Presidency, is apparently sent forward.

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(1) *Regimental Establishment.*

Details of establishment.

20. The details of the Regimental Establishments are shown in the following statement :—

Range.	Station.	Purveyors and Storekeepers.		Cooks.		Bhistis.		Sweepers.		Coolies.	Chaukidars.		TOTAL.	
		No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	Cost.	No.	Cost.		
			R		R		R		R	R		R	R	
Presidency .	Arconum .	1	240	1	84	1	60	1	60	25	...	...	469	
Bellary . .	Gooty .	2	360	1	48	2	69	2	63	36	...	...	576	1 Purveyor for the whole year; the rest of the establishment is maintained for 6 months only.
Secunderabad	Waddy .	2	380	1	56	1	105	1	35	420	...	...	996	1 Purveyor for the whole year; the rest of the establishment for 7 months only.
Kamptee .	Akola .	1	120	1	60	1	69	1	48	98	...	...	395	Establishment maintained for 6 months only.
Cannanore .	.....	1	360	...	...	...	...	...	...	...	...	...	360	
Wellington .	Mettapollium	1	300	1	84	1	72	1	72	48	...	...	576	
,, .	Pothonore .	..	...	...	...	...	...	..	...	207	...	...	207	Lump sum provision.
Rangoon .	.....	1	540	...	...	...	...	..	...	...	...	...	540	
,, .	Moulmein .	...	...	...	...	...	...	...	...	200	2	360	560	Lump sum for occasional purveyor and hospital servants.
Tounghoo .	.....	1	540	..	...	...	...	...	...	...	...	...	540	
Thayetmyo .	Prome . .	..	...	1	30	2	60	1	18	100	..	...	208	Cook and Bhistis for 2 months; sweeper for 9 months.
TOTAL .	.....	10	2,840	6	362	8	435	7	296	1,134	2	360	5,427	

Difference between detailed and printed estimates.

21. The detailed estimates, as well as the Commissary General's estimate, work up to R5,427, but the printed estimate has been prepared for R6,011.

Controller, Military Accounts, No. 1990, dated 30th September 1886.

The increase is said to be due to provision made for expenses estimated under this head in connection with the annual movement of troops. It included the charges for purveyors, measuring men and peons for the movement (as then proposed) of two Batteries of Royal Horse Artillery and four Regiments of Native Cavalry.

Establishment at Moulmein.

22. The Commissary General was asked to explain the necessity of the provision of R560 for establishment at Moulmein, where there are no British troops, and in reply stated that in consequence of the withdrawal of the Native Guard, two chaukidars are employed to watch the stores and godowns at Moulmein. The R200 for coolies shown against Moulmein were intended for Rangoon and not for Moulmein, to meet payments on account of occasional purveyors and hospital servants, who may have to be entertained when the permanent incumbents are sent with detachments or sick details from Rangoon to Madras.

Commissary General's No. 3745, dated 21st August 1886.

General duties and pay of establishment.

23. The greater part, if not the whole of the Establishment in this estimate, is apparently in connection with rest-camps. The pay of the purveyors appears to vary from R10 to R30 in Madras, with 50 per cent. additional in Burma. They answer to victualling gumastas in Bengal.

Victualling establishments where provided in Madras.

24. In the Bengal Budget provision is made under this head, not only for rest-camps but also for a staff of gumastas, peons, weighmen, coolies, chaukidars at each garrison station. We put the following questions—(1) Does the Madras Army do with-

out this staff? (2) If so, could not the Bengal and Bombay Armies similarly do without?

In reply we received the following information:—

Commissary General-in-Chief's No. 1502, dated 6th August 1886.

In Madras Native victualling establishments are sanctioned for Regiments of British Cavalry and Batteries of Artillery, but not yet for Regiments of British Infantry. The Commissary General, Madras, is convinced of the superiority of the Bengal system; and the Commissary General-in-Chief thinks that every British Regiment and Battery should be provided with a Native victualling establishment. The Commissary General, Madras, quotes the correspondence with the Government of India, under which the establishment was sanctioned in 1885 for Cavalry Regiments and Batteries. The principal ground urged for the appointment was the difficulty experienced in obtaining agents when temporarily required for Regiments on the march or in time of war. This difficulty was experienced in 1885 in the preparations for the Burmese War. The Government of India in sanctioning the establishments said that it recognised "the necessity for British troops being fully equipped with complete establishments when the necessity for field service arises," and it accordingly sanctioned a first-class agent (on R50) for each British Cavalry Regiment, and a second-class agent (on R40) for two Batteries of Artillery. It added that "the extension of the system to Regiments of British Infantry will be considered hereafter."

(2) *Hospital Purveyors.*

Duties and pay.

25. The purveyors are provided for in the Commissariat Grant; the establishments under them, consisting of clothiers, tailors, washermen, peons, &c., are provided for in the Medical Budget, but they are under the control of the Commissariat Department. The number and pay of the purveyors in each Range is shown in the following statement. The nature of the duties of this staff and the scale on which they are entertained, are given in paragraph 31 of the Note on the Bengal Commissariat Department (Section E of this Chapter):—

Range.	Station.	Hospital Purveyors.								Total.
		1st class.		2nd class.		3rd class.		Native Hospital.		
		No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	
			R		R		R		R	R
Presidency	.....	1	540	2	720	4	930	...	...	2,190
Bangalore	.....	2	1,080	1	360	3	720	1	252	2,412
Bellary	.....	1	540	1	360	1	240	...	.	1,140
Secunderabad	.....	1	540	4	1,440	1	240	2	462	2,682
Kamptee	.....	1	540	...	...	6	1,362	...	...	1,902
Cannanore	.....	1	540	...	...	1	240			
	Calicut	...	...	...	...	1	240			
	Malliapooram	...	...	...	...	1	240			1,710
	Mangalore	...	...	...	...	1	240			
	Quilon	...	...	...	...	1	210			
Wellington	.....	1	540	1	360	1	240	...	...	1,140
Rangoon	.....	1	810	1	540	1	360	...	...	1,710
Tounghoo	.....	...	...	1	540	...	...	...	...	540
Thayetmyo	.....	...	...	1	540	1	360	...	...	900
	Total	9	5,130	12	4,860	23	5,622	3	714	16,326

Distribution.

26. The details of the Budget provision are thus explained—

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Commissary General's No. 3745, dated 21st August 1886.

There are 18 Station and 2 European Female Hospitals in the Madras Command, and for these 36 purveyors are employed as follows, the pay of the 1st class being R45, 2nd class R30, and 3rd class R20, with 50 per cent. extra in Burma:—

Range.	Station.	1st class.	2nd class.	3rd class.
Presidency	Madras	1	...	1
	St. Thomas' Mount	...	1	...
	Poonamalee	...	1	1
Bangalore	North Station	1	...	1
	South "	1	...	1
	European Female Hospital	...	1	...
Secunderabad	North Station	...	1	...
	South "	1	1	1
	Bolarum	...	1	...
	European Female Hospital	...	1	...
Cannanore	Cannanore	1	...	1
	Malliapooram	...	...	1
	Calicut	...	...	1
Kamptee	European Hospital	1	...	1
	Seetabuldee	...	...	1
Wellington		1	1	1
Bellary		1	1	1
Rangoon		1	...	1
Thayetmyo		...	1	1
Tounghoo		...	1	...
Belgaum		1	1	...
		10	12	14

There are 16 purveyors employed at Native Hospitals, their stations and pay being shown below:—

Range.	Station.	Pay.
		R
Presidency	Madras	17½
	Palaveram	20
Bangalore	Followers' Hospital	20
	Native "	21
Secunderabad	Native Hospital	21
		7½
Cannanore	Quilon	17½
	Mangalore	20
Kamptee	Native Hospital	21
	Hoshungabad	17½
	Raipur	17½
	Sumbulpore	17½
Vizianagram		20
Berhampore		14½
Cuttack		20
Rangoon		45

This, however, gives five more than the number in the Budget. Two of these are accounted for by the transfer of Belgaum to the Madras Presidency after the Budget was framed; the other three not included in the Budget are Vizianagram, Berhampore and Cuttack; their omission has not been explained.

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(3) *Godown Establishments and Contingencies.*

Distribution and cost.

27. The distribution and cost of the Godown Establishments is shown in the following statement. The total does not agree with the amount passed in the final estimate, *viz.*, R38,996; the difference, however, is not large, and need not be noticed.

Range.	Storekeepers and Purveyors.		Clerks.		Coopers.		Peons.		Sweepers.		Measuring and weighing men.		Packers.		Miscellaneous employés and coolies on monthly pay.		Establishment engaged by the day.		Agents.		Total Cost.
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	
		R		R		R		R		R		R		R		R		R		R	R
Presidency	3	654	5	1,800	1	160	1	60	...	...	3	252	.	...	8	469	...	1,180	..	...	4,575
General Storekeeper	...	...	1	300	4	666	4	336	2	78	1	126	2	192	39	3,000	...	6,352	...	...	11,050
Bangalore	1	240	2	720	1	126	...	.	...	...	1	108	...	...	8	567	...	...	..	...	1,761
Bellary	...	...	2	720	1	168	...	...	...	...	2	189	...	...	7	480	...	...	...	...	1,557
Secunderabad	..	...	3	1,080	2	321	...	...	...	...	1	105	...	...	3	252	...	...	..	...	1,758
Kamptee	1	240	2	720	2	360	...	...	...	...	3	378	...	...	9	684	...	...	...	...	2,382
Cannanore	...	...	4	1,440	4	660	..	...	...	...	1	144	...	...	10	720	...	...	...	..	2,964
Wellington	...	...	1	600	1	180	3	192	...	...	1	108	...	...	4	384	...	...	2	1,080	2,544
Rangoon	...	...	3	1,980	3	768	...	...	...	...	3	630	...	...	8	888	...	...	..	...	4,266
Tounghoo	...	...	3	1,980	2	492	...	...	...	...	2	390	...	...	8	444	...	...	...	...	3,306
Thayetmyo	...	...	3	1,980	1	252	.	...	...	..	2	360	...	...	..	...	...	...	..	...	2,592
TOTAL	5	1,134	29	13,320	22	4,153	8	588	2	78	20	2,790	2	192	98	7,888	...	7,532	2	1,080	38,755

Explanation of variations in cost.

28. Considering that an establishment costing R1,758 is found sufficient at Secunderabad, the establishment provided at the following stations appears very high :—

	R
Bellary	1,557
Kamptee	2,382
Cannanore	2,964
Wellington	2,544
Rangoon	4,266
Tounghoo	3,306
Thayetmyo	2,592

We remarked that even allowing for the additional cost of establishment in Burma, the outlay incurred at the last three stations would appear capable of reduction; but the Commissary General states that the difference between Burman and Indian stations is entirely owing to the higher rate of wages that prevails in Burma; and that the expenses at some stations are larger than at others owing to the large number of outposts attached. Thus Cannanore has five outposts and Kamptee four.

Commissary General, Madras, No. 3745, dated 21st August 1886.

Further explanation of duties.

29. As regards the duties of the Godown Establishment and its distribution, the Commissary General, in the same letter, explains that it consists of servants employed at the Stores to carry out the executive duties. It includes also the establishment kept up for issuing rations to Native troops in Burma. The Purveyor at Kamptee is employed to look after the receipt and despatch of stores by rail. There is also a Railway Purveyor at Secunderabad who is shown under Regimental Establishment. The two agents at Kamptee and Wellington were employed experimentally in pursuance of the scheme ordered by the Govern-

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ment of India in connection with storekeeping duties. Under this scheme the Bengal dual system of storekeeping was experimentally introduced into Madras in 1883. It has not been found to be successful; and the Government of India has authorised the reversion to the old system of making the Native storekeepers alone responsible for the custody, &c., of the stores, with European Warrant and Non-Commissioned officers to supervise them. Proposals have not yet been submitted for bringing this system into effect, but they are under consideration.

Commissary General's No. 4615, dated 15th September 1886.

With reference to what is said about Railway Purveyors, it may be remarked that employés engaged on similar duties at different stations should be entered under the same head in the estimates and accounts.

(4) *Quartermaster's Establishments.*

Detail of Charges.

30. The charges under this head are the following:—

	R
Rangoon, 1 tindal and 8 lascars for the Major-General's boat .	1,152
Tounghoo, 2 boat lascars	240

The Commissary General reports that the boat at Rangoon is maintained for the use of the Major-General Commanding British Burma Division and his Assistant Quartermaster General to enable them to visit transports lying in the river and carrying troops. The boats at Tounghoo are for the recreation of the European soldiers.

Commissary General, Madras, No. 3795, dated 21st August 1886.

Under the explanation afforded, the retention of the Major General's boat and its crew does not appear to be justified.

31. In the Bengal Budget the entries under this head refer to the cost of establishment for detachments, for rest-camps, and for water-supply (hired mules, pakhali bullocks, &c.), and the total amount is R1,80,000. In the Bombay Budget the amount is only R500, and no details are given. We accordingly enquired why this sub-head refers to such different classes of expenditure in different Presidencies.

Compared with charges under this head in Bengal and Bombay.

In reply, the Military Department says the expenditure under this head is chiefly on account of Native establishments in connection with the movement of troops, including rest-camps, also for the supply of water (chiefly at Hill Stations in the Bengal Presidency) to troops when the ordinary Quartermaster's establishments of Regiments are unable to supply it. The bulk of the charges in the Bengal Presidency are on the latter account. The classification is said to be uniform in the three Presidencies, with one exception in Madras, which will be corrected in future estimates. The boat establishments at Rangoon and Tounghoo are special.

Military Department, No. 359F, dated 9th September 1886.

(5) *Cattle Establishments.*

32. The amount entered under this head in the printed estimates is R26,000. In the Commissary General's detailed estimate for the whole Presidency, R27,276 was provided, but this has been altered to R62,725.

Discrepancies between detailed and printed Budgets.

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In the detailed estimates of Commissariat Ranges, this item is very much involved with the outlay on *Cattle Establishment* under *Transport Branch*, Depôts and Regimental, under which head provision to the extent of R1,60,000 has been made in the printed estimates.

There is also a further item in the printed Budget, *Cattle Establishment* under *Ambulance Transport*, R4,500, which cannot be identified in the detailed estimates.

None of these items can be traced or in any way verified.

Abstract of grants in final estimates.

33. The amounts entered in the printed estimates of 1886-87 under the heads concerned are as under—

	R
Subordinate Establishments.	
Cattle establishments and marching allowances . . .	28,668
TRANSPORT BRANCH.	
Depôts and Regimental.	
Cattle establishment	1,71,360
Ambulance Transport.	
Cattle establishment	4,500

Full details of these items were called for, showing the cattle of each description maintained at each station, and the cost of the same.

Details of Commissary General's estimate.
Commissary General, Madras, No. 3795, dated 21st August 1886.

34. The Commissary General says that the detailed establishment for which he estimated amounted to R7,590, of which he gives details as below. The Controller raised the amount to R28,668—

	No. of cattle.	JEMADARS.		DUFFADARS.		DRIVERS.			TOTAL.
		No.	Cost.	No.	Cost.	No.	Cost.	Rate.	
			R		R		R	R a.	R
Bangalore . . .	65	1	144	1	84	23 2	1,587 120	5 12 5 0	1,935
Bellary . . .	24	...	...	1	96	10	600	5 0	696
Kamptee . . .	24	...	...	1	84	10	690	5 12	774
Madras . . .	48	...	...	1	84	19	1,140	5 0	1,224
Secunderabad . .	50	1	204	1	84	25	1,725	5 12	2,013
Belgaum . . .	24	...	...	1	84	12	864	6 0	948
									7,590

The Commissary General was further asked on receipt of this information—

(1) Why so high a rate as R17 a month is paid to the Jemadar at Secunderabad?

(2) Why 12 drivers are required at Belgaum, when 10 are provided for the same number of bullocks at Bellary and Kamptee?

He replied that—

Commissary General, Madras, No. 4615, dated 15th September 1886.

(1) The Jemadar is paid at the old rate, which is continued to him till he can be absorbed.

(2) This was the number when Belgaum was handed over to Madras. The number of bullocks has since been reduced and the drivers discharged.

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Details of Transport Branch Cattle Establishment.

35. For the Transport Branch cattle, the Commissary General gives the following details of his estimate of R1,99,923, which was reduced by the Controller :—

	Elephants.		Camels.		Pack Mules.		Draught Mules.		Draught Bullocks.		Pack Bullocks.		Veterinary establishment.	Artificers'.	Food compensation.	Clothing.	Hutting.	Chaukidars, &c.	Total cost Transport Cattle Establishment.	Half Regimental Transport Pack Bullocks.	
	Number.	Cost of establishment.	Number.	Cost of establishment.	Number.	Cost of establishment.	Number.	Cost of establishment.	Number.	Cost of establishment.	Number.	Cost of establishment.						Number.	Cost of establishment.	Number.	Cost of establishment.
		R		R		R		R		R		R	R	R	R	R	R		R		R
Bangalore	5	948	40	1,949	130a	5,388	44	3,504	120	5,013	250	5,244	1,030	1,140	1,550	770	231	..	26,817	...	...
Bellary	...	...	20	672	55	1,752	5	360	40	1,536	20	396	540	120	660	178	53	120	6,387	...	...
Cannanore	9	1,596	...	...	50	1,800	...	...	40	1,647	...	...	540	120	630	168	50	...	6,551(b)	...	...
Kamptee	...	...	20	938	...	...	5	432	134	1,257	152	4,404	540	540	130	245	73	132	8,691	...	...
Madras	5	864	...	...	71	2,856	...	.	80	6,804	..	...	840	420	1,540	410	123	..	13,857	...	...
Rangoon	10	2,760	...	...	...	...	10	990	68	4,317	100	3,474	1,620	2,430	...	315	95	396	16,397	398	14,888
Secunderabad	26	5,424	40	1,949	187	7,500	10	792	50	2,175	180	3,984	1,080	1,080	760	708	211	...	25,663	...	...
Thayetmyo	46	12,312	...	...	76	3,228	...	...	16	864	160	5,742	720	1,800	...	508	152	288	25,614	185	6,999
Toungboo	39	10,308	...	...	...	...	...	...	16	972	100	3.474	810	1,800	...	338	101	198	18,001	185	6,999
Wellington	...	...	...	...	...	...	...	...	16	756	...	...	...	...	90	22	7	...	875	...	...
Hoonsoor	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	19,872	...	...
Belgaum	5	780	...	...	15	456	20	720	...	...	...	...	216	...	260	...	...	...	2,432	...	...
																		TOTAL	1,71,157(b)		28,886

(a) Include 10 Pack Mules for which separate details are not given.
(b) R120 above the figure given by the Commissary General, as the Artificers' cost has not been carried into the final column in his statement.

Controller, Military Accounts, No. 1990, dated 30th September 1886.

36. The Controller sends detailed statements which agree with the Commissary General's save as below—

	R
Commissariat Sub-Establishments as given by Commissary General (para. 34)	7,590
Add—	
For Madras	27
For Hoonsoor (transferred from Transport)	21,051
TOTAL	28,668

The details of the Ambulance are—

		R
Presidency,	1 Gomasta	480
Bangalore,	1 „	360
Secunderabad,	1 „	360
Rangoon	1 „ R540; Elephant Establishment R2,760	3,300
TOTAL		4,500

Explanation of differences between Commissary General's Order and Controller's estimates.

As regards the Transport Establishments the chief differences between the Commissary General's and the Controller's estimates are, that the Controller omits the charges for food compensation, clothing and hutting, and includes those for supervising establishment, while he transfers the Hoonsoor charges, as shown above, to Commissariat Establishment.

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Section F.—Commissariat Department, Madras.—Grant 4.

Difference of system in the compilation of estimates.

37. It is to be observed that there is no such sub-head as this in the Bengal Budget under Subordinate Establishment; "Cattle Establishment" appearing exclusively under "Transport" and "Ambulance." In Bombay the sub-head exists as in Madras, and the provision under it amounts to R40,476.

Military Department No. 307F., dated 20th August 1886.

In explanation of the reason for these variations of system, the Military Department writes that the recently-approved form of Budget estimate does not provide for the exhibition separately of the cost of the establishment maintained for the cattle belonging to, or kept up by, the Supply Branch of the Commissariat Department. Some of these animals, such as siege bullocks, are available for transport purposes. The pay of the attendants and the cost of feed of these bullocks, other than those in charge of Batteries, is included under Transport. The Bombay system has been assimilated to that in force in Bengal in the Estimate of 1886-87.

In our opinion the estimate should follow the procedure laid down for compilation of the accounts, and this procedure should work up to the scheme which may, from time to time, be laid down by Government.

V.—COMMISSARIAT SUPPLIES.

38. The amounts provided in the printed estimates are as under—

	R
(1) Provisions for Europeans	7,70,000
(2) Provisions for Natives	2,10,000
(3) Compensation to departmental followers for dearness of provisions	9,000
(4) Purchase of Reserve Stock	4,28,906
(5) Malt Liquor	2,70,479
(6) Contingent expenses	35,000
TOTAL	17,23,385

(1) Provisions for Europeans.

Estimates under Provisions for Europeans and under Reserve Stock.

39. The outlay on the purchase of the Reserve Stock is much mixed up with provisions for Europeans; the outlay on Reserve Stock consists of the expenditure on tea, breadstuff, the manufacture of bread, the supply of sheep for feeding troops at some stations in Burma, and certain miscellaneous outlay which will be alluded to further on (*vide* paragraph 49).

The estimates were sent forward by the Commissary General as under—

	R
Provisions for Europeans	7,89,058
Purchase of Reserve Stock	4,29,010

but were altered to the figures shown above.

The figures in the detailed estimates, after carrying out all corrections made so far as these can be traced, are as under—

	R
Provisions for Europeans	7,89,058
Purchase of Reserve Stock	4,28,907

Details of cost of provisions for Europeans.

40. The cost of provisioning European troops, as shown in the estimates, is given in detail in the table on the following page :—

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Station.	Rest-house.	No. of men daily.	No. of men yearly.	Yearly cost of Provision.	Cost per Man. Daily.	Cost per Man. Yearly.	Beef. lb per rupee.	Beef. Cost per lb	Mutton. lb per rupee.	Mutton. Cost per lb.	Rice. lb per rupee.	Rice. Cost per lb.	Coffee. lb per rupee.	Coffee. Cost per lb.	Sugar. lb per rupee.	Sugar. Cost per lb	Salt. lb per rupee.	Salt. Cost per lb.	Potatoes. lb per rupee.	Potatoes. Cost per lb.	Firewood. Cost per 1,000 lb.	Firewood. lb per rupee.	Bread per lb.
				R	a. p.	R a.	lb oz.	a. p.	lb oz.	a. p.	lb oz.	Pies.	lb oz.	a. p.	lb oz.	a. p.	lb oz.	Pies.	lb oz.	a. p.	R a.	lb	a. p.
Madras	.....	1,353	...	1,20,289	3 10·29	88 0	14 13	...	9 10	...	...	8	...	4 7½	14 11	...	...	10	31 4	-	4 9	...	1 1·66
	Arconum	...	2,199½		6 9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Bangalore	.....	1,778	...	1,34,053	3 3·66	75 7	16 1	...	9 13	...	27 8	...	3 4	...	17 3	...	24 8	...	35 11	...	...	254½	1 0·52
Bellary	.....	994	...	54,053	2 3 92	53 2	19 0	...	10 8	...	24 12	...	2 15	...	13 10	...	22 0	...	25 11	...	...	...	...
	Gooty	19	...		5 3·77	...	...	...	...	...	..	...	...	...	...	...	...	...	..	...	...	...	...
Secunderabad	.....	2,413	...	1,84,201	3 3·86	75 8	17 8	...	9 7	...	22 2	...	2 11	...	11 1	...	23 6	...	23 11	...	...	289	0 11·13
	Wadi	...	3,000		9 10·89	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Kamptee	.....	911	...	74,174	3 4·38	76 13	20 11	...	8 1	...	30 11	...	...	5 0	9 2	...	18 11	...	19 1	...	...	216	0 9·4
Seetabuldee	.....	48	...		3 5·98	79 15	22 13	...	9 5	...	34 0	...	...	4 2	7 0	...	23 5	...	12 13	...	...	253	0 8·58
	Akola	7	...		5 3·87	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cannanore	.....	626	...	62,783	3 0·41	69 3	14 0	...	5 9	...	25 4	...	3 10	...	9 12	...	24 14	...	27 14	...	...	.	...
Calicut	.....	96	...		4 6·28	103 7	11 14	...	5 2	...	24 0	...	...	...	8 8	...	20 13	...	26 9	...	...	274	1 4·79
Malliapooram	.....	92	...		4 6·28	103 3	13 7	...	5 4	..	21 8	...	...	...	8 9	...	20 5	...	25 9	...	...	218	1 5·36
Wellington	.....	613	...	69,019	4 3·92	92 7	14 11	...	6 5	...	20 0	...	2 7	...	9 5	...	19 13	..	37 0	...	...	308	1 5·76
	Mettapolium	140½	...		6 11·80	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	2 6·32
Rangoon	.....	770	...	1,10,119	6 3·16	142 12	...	2 8·0	...	7 3	...	5	...	5 4	...	2 6	..	4	...	1 4	4 4	...	1 5
Tounghoo	.....	628	...	93,789	6 6·56	148 12	..	2 6·18	...	...	35 11	...	...	...	5 10	...	35 0	...	...	1 6	...	305	1 7·20
Thayetmyo	.....	615	...	87,113	6 2·51	141 10	8 0	...	...	10 0	30 0	...	2 0	...	6 0	...	39 0	...	9 0	...	...	513	1 9·33
General Storekeeper	.....	...	...	2,148	For supplies to troops on short voyages.																		
TOTAL	.....			9,91,741																			

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	R	R
The total cost of provisions is shown in the table at—		9,91,741
From this must be deducted the value of articles included in the Table, but debited to Reserve Stock, *viz.*—		
Madras	35,135	
Bangalore	42,318	
Secunderabad	51,056	
Rangoon	24,885	
Tounghoo	22,922	
Thayetmyo	27,087	
		2,03,403
Balance chargeable against provisions for European troops		7,88,338
Add—Amount provided for widows and orphans under Vizagapatam		720
TOTAL		7,89,058

Explanation of estimate under certain heads asked for.

41. The total cost of provisions is not correctly stated in some cases.

At Bellary the cost of bread is altogether omitted. The total outlay on this account under Reserve Stock is R27,702. If this amount was all expended on account of the bread supplied to the troops at Bellary, the cost of the 1lb loaf would apparently amount to 1 anna 2·66 pies; the cost for the daily ration to 3 annas 6·58 pies, and the yearly cost per man to R81.

Similarly at Cannanore, the cost of working the bakery and the outlay on stock is placed at R30,816; if the whole of this amount was expended on account of the bread supplied at Cannanore, the cost of each loaf would amount to about 2 annas 1·87 pies, the cost of the daily ration to 5 annas 2·28 pies, and the yearly cost per man to R118-6-0.

At Rangoon, Tounghoo, and Thayetmyo, salt-beef is supplied for 12 days and salt-pork for 12 days each year; the cost of the supply is entirely omitted.

The cost of tea, which is supplied from Reserve Stock, is also not allowed for.

We do not understand why the cost of all supplies for provisioning troops should not be charged to this head, credit being taken under Reserve Stock for all articles originally debited thereto. The amount entered under Reserve Stock would then be the net increase or decrease in value of stock during the year. This appears to be the practice in Bombay.

Explanation furnished.

No. 3791, dated 21st August 1886.

No. 4615, dated 15th September 1886.

42. In explanation of these matters, the Commissary General writes that in the new form of Budget the cost of all supplies for provisioning European troops is to be charged under the head "Provisions for Europeans." And in a further letter he explains that the cost of bread at Bellary and Cannanore should properly have been provided for under "Provisions for Europeans" and the amount deducted under "Reserve Stock." The outlay represents the total expenditure; surplus bread and flour are sold and the proceeds credited into the Treasury; such credits were omitted from the estimates (wrongly). The actual cost of bread supplied to the troops at the two stations was for the 1lb loaf at Bellary $\frac{3}{4}$ anna, at Cannanore $\frac{19}{100}$ anna.

Salt pork and beef are received from England and therefore not provided for in the Budget.

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Tea is provided for under "Reserve Stock" for the whole army. The supply of tea is procured by contract after advertising in the local papers and in Calcutta and Bombay.

Estimates and actuals do not admit of comparison, nor do estimates of different Presidencies.

43. The system of drawing up this estimate is not uniform and does not admit of any comparison being made between estimate and actuals or between one Presidency and another. In Bengal (see Appendix D to Section E of this Chapter) the table gives for each military station the cost of bread, beef, mutton, rice, salt, potatoes and firewood per 100lb and of sugar per lb, the cost of tinning cooking utensils, the average number of daily rations, the total cost of rations, the monthly and yearly average per man. The Bombay table (paragraph 33, of Section G of this Chapter) shows the yearly cost per man at each station, for bread, beef, mutton, rice, flour, salt, sugar, tea, coffee, potatoes, vegetables, and wood, the total cost of provisions, the number of men, and the total yearly cost of provisions per man, the cost of tinning, and other charges. In Madras some, but not all, of the stations and rest-houses are given, and the rates for certain articles are stated, while those for others are omitted.

Similar discrepancies are to be found in the way in which Appendix 3 of the Financial Reviews of the operations of the Department in the three Presidencies, for 1884-85, is drawn up.

We suggested that a form be laid down and adhered to; and considered that on the whole the Bombay form seemed the one which would admit most easily of administrative supervision and of check on extravagant charges.

Erroneous system partially corrected.

Military Department No. 301F., dated 17th August 1886.

44. In reply to this, the Military Department wrote that revised forms for the preparation of the Commissariat estimates in the three Presidencies have been approved by the Government of India; and the estimate for 1886-87 has been prepared in the new forms which are generally applicable to all three Presidencies, so far as they can be adopted, it being left to each Presidency to make such modifications therein as may be necessitated by local requirements.

Proper method of treatment of Reserve Stock and English outlay.

45. We may observe that in calculating and estimating the cost of provisions and like items, the cost of all articles, whether issued for Reserve or purchased in India or England, should be taken to account. When it is necessary to deal with outlay in India only, the total outlay should be entered as the gross and the English outlay should be deducted at foot.

(4) *Reserve Stock.*

46. The detailed estimates under this head are as under—

	Tea.	Manufacture of bread.	Purchase of sheep.	Feeding sheep.	Miscellaneous items.	TOTAL.
	R	R	R	R	R	R
Madras	...	53,482	...	...	...	53,482
General Storekeeper	24,418	...	...	...	66,933	91,351
Bangalore	10 313	52,080	...	...	...	62,393
Bellary	6.885	27,702	...	...	...	34,587
Secunderabad	13,708	52,282	...	...	...	65,990
Kamptee	5,625	...	...	...	...	5,625
Cannanore	5,260	30,816	...	...	...	36,076
Wellington	2,383	...	...	...	...	2,383
Rangoon	...	21,227	...	...	...	21,227
Tounghoo	...	20,025	1.600	1,230	...	22,855
Thayetmyo	...	24.721	3,841	4.376	...	32,938
TOTAL	68,592	2,82,335	5.441	5,606	66,933	4,28,907

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Total estimated cost of provisions for Europeans and rate per head.

47. Adding the items in the first four columns of this table to the figure, R7,89,058 above, we find the total cost of provisions for the 11,168 soldiers to be R11,50,032, or R103 per man. This, however, does not include the cost of salt provisions.

Actual cost of 1884-85.

48. The Financial Review for 1884-85 gives an actual rate of R96-1-2 per man for 10,008 men, so that the estimate appears to have been high, both as to the rate and the number of men. The Commissary General, however, explains that all the articles of "Reserve Stock" should not be added to the cost of provisions, because the whole amount would not be used during the year; thus, all the tea purchased would not be issued, and some of the bread would be sold to soldiers and their families, and the proceeds credited to Government. Further, the charges for "Purchase of sheep" and "Feeding sheep" and several of the miscellaneous items are for hospital services, and should not be taken into account in calculating the cost of rations.

No. 4615, dated 15th September 1886.

The troops in Burma cost R141 per head, and in the rest of Madras R87-5. In Bombay the estimate for 1885-86 brings out a figure of R115, and the Financial Review of 1884-85 also puts it at R115-11-3 per man for 8,878 men. Aden and Quetta are of course the most expensive places, but no single station in Bombay falls as low as the average for Madras proper, excluding Burma. This is in accordance with what is generally known as to Bombay prices. In Bengal the estimated cost for 1885-86 is R89 per head; the actual figure for 1884-85 was R95-11 for 30,378 men.

Miscellaneous expenditure under Reserve Stock—

49. It remains to notice the expenditure, in the fifth money column of the above table, incurred by the General Storekeeper on miscellaneous items to the amount of R66,933.

The first four items in the list of miscellaneous articles, consisting of arrowroot, Danish butter, peas meal, and sago, estimated to cost about R950, are doubtless needed as hospital comforts; and, if so, should apparently be charged to Grant No. 9.

The remainder of the outlay is estimated to cost nearly R66,000. The principal items are as follows:—

	R
Charcoal	731
Country blankets	6,258
Copper boilers	9,440
Buckets	686
Brooms	675
Brushes of sorts	880
Burners, charcoal	245
Coffee roasters	240
Musquito curtains	539
Cabooses	480
Country cloth for Tarpaulins	7,098
Drivers cooper knead iron	500
Gridirons	373
Horse boxes	360
Kajawahs	480
Lamps	800
McNamara filters	321
Padlocks	1,480
Pillow covers	1,096
Pillows	500

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	R
Country paper	333
Privy pans	953
Packally bags	400
Quilts	2,160
Receptacles	6,000
Rugs, bedside	1,098
Soap, country	1,875
Sheets, bed	4,593
Slippers	1,540
Scales, weighing	2,800
Teapots	233
Towels	1,140
Camel-Trunks	348
Urinals, iron	1,318
Repairing pots	840
Repairing miscellaneous articles	360
Tinning sundry articles	550
Stitching mattresses and pillows for hospitals	300

50. Most of the items appear to be properly chargeable to "Miscellaneous supplies for hospitals and barracks," and it is not understood why they are dealt with as they have been. Some of these items are found in the Bengal Barrack Department estimate under heads 5, Bedding, and 7, Miscellaneous: and in the Madras Barrack Department these heads (of which we have not received detailed estimates) represent an amount of R40,682 and R80,000, respectively. Similar items are to a considerable extent provided in the estimates of the several ranges under contingencies or other heads.

Treated differently in other Presidencies.

51. We enquired (1) why this large additional supply is necessary? (2) why the outlay is dealt with in the manner followed? (3) what check is exercised over this supply? and for what ranges the outlay is incurred?

Excess supply and want of check noticed.

We also remarked that it would be well to ascertain the nature and value of the stock in hand under the Storekeeper-General; and that it appeared desirable that the articles, that might properly be charged to Reserve Stock, should be fully defined, and that the stock in hand at the end of each year should be carefully analysed by the Controller of Military Accounts, and all undue accumulation brought to the notice of Government.

52. In reply, we received the following explanations. The Commissary General writes that the balances of Reserve Stock in hands of the Storekeeper-General are carefully analysed not only by the Commissariat Examiner in connection with the Annual Indent for Europe Stores, but also by the Controller in his Financial Review, so that ample check is exercised to prevent undue accumulation of stock. Both documents go before Government. The stock is really kept at too low a figure, necessitating the purchase in this country of articles, which would be more cheaply procured from England.

Check now applied.

No. 3795, dated 21st August 1886.

The Controller of Military Accounts sends two lists of the Storekeeper-General's Stock, showing what articles the Commissary General considers should be kept in reserve and what may be disposed of as opportunity offers. The Controller of Military

No. 2424, dated 29th October 1886.

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Accounts remarks that the stock balances at the close of the year are always dealt with in the Financial Review, and due notice is taken of any balances which appear excessive.

U. O. No. 17893, dated 24th September 1886.

The Military Department thinks it is specially the duty of the Commissary General to see that there is no undue accumulation of Reserve Stores. The Account Department should of course bring to notice any such accumulation when it observes it in the Indents, &c., but its information is always less complete and less recent than that in the possession of the Commissary General.

Excess accumulation not explained.

53. From the lists sent forward it appears that it is considered necessary that stock to the value of R2,77,130 should be retained, and that stock to the extent of R57,734 is in excess of requirements. This matter should receive early attention. As it is the Commissary General's duty to see that there is no undue accumulation of Reserve Stores, it is difficult to understand how the excess accumulation of unnecessary stores has arisen. It further appears desirable that enquiry should be made as to the necessity of keeping up the present Reserve in other Commissariat Ranges throughout India.

Further enquiry desirable.

System of check to be adopted in future.

54. While agreeing with the view expressed by the Military Department that the primary duty of preventing an undue accumulation of stores should fall on the Commissary General, we consider that the Stock lists should, from time to time, be carefully scrutinised by the Military Account Department, and that all tendency to large accumulation of stores should be promptly brought to notice by that Department.

(2) *Provisions for Natives.*

Detailed Estimate.

55. Against R2,10,000 entered under this head in the printed estimates, the detailed estimates work up to R1,73,718 as shown below—

	Foreign Service.		Sea Rations.				Subsistence allowance for deserters.	Subsistence for pensioners.	Total.	
			Rajpoots.		Other Natives.					
	No.	R	No.	R	No.	R	No.	R	R	
Madras . . .	...	...	...	...	...	...	20	...	20	
Storekeeper-General	...	...	80(*a*)	356	1,700(*a*)	6,144	...	...	6,500	(*a*) For 14 days.
Kamptee . .	...	...	...	...	...	...	...	25	25	
Rangoon . .	1,514	71,026	...	...	300(*b*)	727	...	...	71,753	(*b*) For 15 days.
Tounghoo . .	837	35,674	...	...	450(*c*)	1,144	...	...	36,818	(*c*) For 10 days.
Thayetmyo . .	1,238	58,602	...	...	...	...	...	...	58,602	
TOTAL .	3,589	1,65,302	80	356	2,450	8,015	20	25	1,73,718	

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Commissary General's estimate.

56. The Commissary General's estimate amounted to R1,84,019, but it is not apparent how this figure was arrived at.

No. 1990, dated 30th September 1886.

The Controller of Military Accounts reports that the cost was increased with reference to the actuals of the first six months of 1884-85, which amounted to R1,25,744.

Components and cost of rations in Burma.

57. The rations of a native on foreign service are as under—

3 oz. dhall.
2 oz. ghee.
2 lb rice.
¾ oz. salt.
1¼ oz. tobacco.
⅛ oz. turmeric.

The cost of a ration is estimated as under—

	a.	p.	
At Rangoon	2	0·19	a day.
At Moulmein	2	2·4	„
At Tounghoo	1	10·42	„
At Thayetmyo	2	0·90	„

Cost of establishments should be included in calculating cost of provisions.

58. The average cost per head of feeding sepoys in Burma is thus estimated at R46-0-11. The Review for 1884-85, Appendix 3, shews it as R50-0-11. To this must be added the cost of the establishments kept up for the purpose, an estimate of which, the Finance Committee requested, might be prepared and furnished, as these charges would probably add considerably to the cost.

No. 3795, dated 21st August 1886.

The Commissary General, however, reported that the establishment is included in the Godown Establishment and is available for both European and Native troops, so that it is not possible to separate off the cost of the establishment for Native troops.

Rationing of native troops in Burma of questionable necessity.

59. We also enquired from the Chief Commissioner of Burma why it is necessary to provision Native troops in Burma instead of leaving them to buy their own food in the open market.

No. 811-25M, dated 31st August 1886.

In reply the Chief Commissioner reported that the articles which constitute the sepoys' ration in Burma are procurable in the bazaars of Rangoon, Moulmein, Tounghoo, and Thayetmyo. He does not know why it was considered expedient to provision Native troops in Burma.

The rates given by the Chief Commissioner for the provisions are as follows:—

	Rangoon.		Tounghoo.		Thayetmyo.		Moulmein.	
	a.	p.	a.	p.	a.	p.	a.	p.
3 oz. dall	0	$2\frac{1}{8}$	0	$2\frac{1}{4}$	0	$2\frac{1}{4}$	0	$2\frac{5}{8}$
2 oz. ghee	0	10	1	0	1	0	0	$5\frac{1}{8}$
2 lb. rice	1	4	1	6	1	6	1	6
¾ oz. salt	0	$0\frac{9}{56}$	0	$0\frac{9}{32}$	0	$0\frac{9}{32}$	0	$0\frac{3}{32}$
1¼ oz. tobacco	0	$4\frac{4}{29}$	0	$3\frac{9}{32}$	0	$3\frac{3}{4}$	0	$2\frac{31}{32}$
⅛ oz. turmeric	0	$0\frac{9}{116}$	0	$0\frac{15}{64}$	0	$0\frac{9}{64}$	...	
	2	$8\frac{101}{116}$	3	$0\frac{3}{64}$	3	$0\frac{37}{64}$	2	$4\frac{13}{16}$

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Government of Madras, Military Department, No. 7110, dated 13th November 1886.

The Commissary General thinks that no economy would result from withdrawing the free ration from the Native troops in Burma. And he considers that it would be objectionable to withdraw it, as the result would be that the sepoy would stint himself in order to save, and there would then be an increase of sickness.

The Madras Government gives no opinion on this question, nor has it supplied any estimate of the actual cost of rationing troops, including establishment, which was asked for. Without these figures no comparison can be made between the figures reported by the Chief Commissioner, Burma, and the actual cost.

and should be discontinued.

60. The argument used by the Commissary General would necessitate the rationing of Native troops everywhere, and not only in Burma. The matter is an important one, and should receive careful consideration. We are inclined to think that the victualling of Native troops in Burma by the State should be gradually given up, establishment being reduced, and that moderate payment of batta should be substituted for free ration. A considerable economy may be expected to arise from this procedure.

(3) *Compensation to Native followers for dearness of provisions.*

61. The details are as under—

			R
Madras . .	131	Dooly-bearers at R5 each . .	655
General Storekeeper	7	Chaukidars at R4 „ . .	28
Bangalore . .	17	Maistries.	
	142	Dooly-bearers.	
	1	Chaukidar.	
Total .	160	men at R0-12-11 a month . .	1,550
Bellary . .	67	Dooly-bearers.	
	73	Transport attendants.	
Total .	140	at R0-12-0 a month . . .	1,260
Secunderabad .	184	Dooly-bearers.	
	2	Chaukidars.	
Total .	186	men	2,778
Kamptee . .	15	Mates.	
	79	Bearers.	
	8	Chaukidars.	
Total .	102	men	1,066
		Carried over .	7,337

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			R
		Brought forward	7,337
Cannanore . .	1	Sirdar.	
	3	Mates.	
	63	Bearers.	
Total .	67	men at R1-8-0 per man per month	1,206
Wellington . .	1	Maistry.	
	9	Bearers.	
Total .	10	men	399
			8,942

The estimate was passed for R9,000.

Rate and conditions of grant questioned—

62. Compensation is, under India Army Regulations, Volume I, Part II, Article 440, given for the difference between the cost of $\frac{11}{16}$ of a measure of rice each day at the market rate and the standard rate 12 measures per rupee. We enquired (1) why chaukidars should get this compensation since they are entertained for one place only and are not liable to be moved? (2) Whether the rate is not unduly high? (3) For how long, during the last three years, common rice has been cheaper than 12 measures or 18 seers per rupee in the different stations of the Madras Presidency and those outside it where Madras troops are cantoned?

No. 3795, dated 21st August 1886, and No. 4615, dated 15th September 1886,

63. In reply the Commissary General reported that only at Calicut, Vellore, and Cuttack in May 1883, April 1884 and April 1885 was rice sold at $12\frac{1}{2}$, $12\frac{1}{3}$, and $12\frac{1}{4}$ measures respectively per rupee, and that compensation for dearness of food, in addition to pay, was sanctioned originally because it was contemplated that pensioned sepoys and havildars of the Native Army (who get compensation) would be chiefly employed. The rate is the same as that allowed to dooly-bearers. The Commissary General does not think the boon should be withdrawn; nor does he think the rate unduly high, considering the high prices of food-grains in the Madras Presidency.

should not be granted to men engaged for local service.

We think that the grant of compensation for dearness of food to chaukidars and other menials engaged for local service may well be withdrawn, and should not, under any circumstances, be given to men engaged hereafter.

Provided under different heads in Bengal.

64. The compensation to Native troops for dearness of provisions is apparently provided for under Grant 14, instead of under Grant 4, as is done in Bengal.

No. 1990, dated 30th September 1886.

The Controller, Military Accounts, reports that the Government of India has ordered the adoption of the Bengal practice in Madras.

(5) *Malt Liquor.*

65. The detailed estimate is as follows:—

			R	a.	p.	R
Madras	744	Hogsheads at . . .	50	0	0	37,200
Bangalore	1,927	" . . .	43	14	0	84,547
Bellary	384	" . . .	50	0	0	19,200
Secunderabad	1,392	" . . .	50	0	0	69,600
Cannanore	444	" . . .	50	0	0	22,200
Wellington	860	" . . .	43	14	0	37,732
						2,70,479

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Hill beer supplied generally.

66. The Commissary General reports that Hill Beer is supplied at all stations; the contracts are as follows:—

		R
Wellington, Bangalore	Murree Brewery Co., April 1883 to March 1888	45
Madras, Bellary, Secunderabad, Cannanore	Ditto October 1885 to March 1890	50
Kamptee	Ditto Do. do.	57
Belgaum	Meakin & Co., November 1885 to October 1890	52
Rangoon, Tounghoo, Thayetmyo	Murree Brewery Co., August 1886 to July 1891	52
Upper Burma,	E. Dyer & Co., January 1887 to December 1891	47

No. 3795, dated 20th August 1886.

Contracts having been only recently made, the Commissary General thinks it premature to enter into fresh arrangements.

Supply of beer at uniform rate.

67. The whole question of the supply of beer at a uniform rate has been separately dealt with.

(6) *Contingent Expenses.*

68. The amounts provided in each range are as under—

	R
Madras	2,555
Storekeeper General	20,015
Bangalore	278
Bellary	350
Secunderabad	490
Kamptee	3,377
Cannanore	1,227
Wellington	125
Rangoon	2,193
Tounghoo	846
Thayetmyo	550
	32,006

No. 1990, dated 30th September 1886.

These estimates, which were prepared in full detail, were increased by the Controller, Military Accounts, to R35,000 with reference to past actuals, *viz.*, 1882-83 R36,928, 1883-84 R33,603.

Check over outlay.

69. As regards the check exercised over this outlay, other than that of requiring a receipt to be handed in for each item of expenditure, the Commissary General reports that supplies under Contingent expenses are advertised for just as other supplies are; and contracts are approved by the Commissary General, save when the amount is less than R50.

No. 3795, dated 20th August 1886.

Nature of outlay.

70. The outlay charged to this head in the several ranges is of the following nature:—

Dryage of malt liquor and miscellaneous purchases, such as jaggery, lime, nails, screws, twine, gum, oil, sealing-wax, gunny, chests, canisters, rope, taps, corks, bottles, baskets, brooms, soap for hospitals, boat-hire, &c.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

71. The chief items of outlay incurred by the Storekeeper-General are as under—

Chief items.

	R
Cart-hire	1,450
Boat-hire	3,620
Pier Tolls	1,000
Gunny bags	1,000
Gunny Packing	790
Canisters	432
Chests	1,550
Mats	330
Rope	330
Tar	112
Wax-cloth	760
Salt	150
Making tarpaulins	6,300

VI.—COMMISSARIAT SERVICES.

72. The amounts provided under this head are as under—

	R
1 Feed of Commissariat cattle	34,000
2 Hire of transport	50,224
3 Sea and Inland Water charges	93,308
4 Railway charges	5,00,669
5 Feed of Horses	2,45,000
6 Feed of Battery-mules and yaboos	20,248
7 Feed of Battery bullocks	35,868
8 Feed of elephants	16,498
9 Regimental equipment and camp contingencies	5,000
10 Freight charges of Stores from England	9,000
11 Miscellaneous incidental charges	45,000
	10,54,815

(1), (5), (6), (7) *and* (8) *Feed of Cattle, &c.*

Details of cost of feed in all branches asked for.

73. Items 1, 5, 6, 7 and 8 relating to the feed of animals, as well as the following items:—

Transport Branch—

	R
Feed of Government cattle	2,26,000

and

Ambulance Transport—

Feed of cattle	1,905

are so mixed together in the detailed estimates that it is impossible to ascertain how the estimates have been framed. We asked for a detailed statement showing how the similar charge in the Estimates of 1886-87 has been arrived at and giving in detail the number of animals of each class and the total amount intended to be expended in feeding each class of animal at each station, with the resultant rates.

No. 3795, dated 21st August 1886.

74. The Commissary General has in compliance with our request forwarded a large number of statements, from which the abstract of the cost of Feed on the following page is made.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

	Bangalore.		Bellary.		Cannanore.		Kamptee.		Madras.		Rangoon.		Secunderabad.		Thayetmyo.		Toungoo.		Wellington.		Hoonsoor.		Belgaum.	
	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.	No.	Average cost.
		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.		R a. p.
Bullocks.																								
Artillery	50	96 8 4	19	121 4 2	...	...	19	126 13 5	38	94 2 1	...	...	50	125 11 9	...	...	...	...	...	...	...	...	24	84 14 7
Battery	15	96 8 6	5	121 3 2	...	...	5	126 12 9	10	94 1 7	...	...	15	118 2 1	...	...	...	...	...	...	...	...	...	...
Heavy Field Battery	...	...	...	...	...	...	...	...	...	...	...	...	300	116 10 6	...	...	...	...	...	...	...	...	...	...
Transport—																								
Draught	120	96 3 11	40	100 15 10	40	87 6 5	30	95 6 11	180	77 5 1	68	85 11 9	50	102 6 10	16	145 8 9	16	65 13 2	16	149 9 4	12	79 11 6	...	...
Pack	250	64 6 2	20	73 9 1	...	...	100	69 0 9	...	...	498	78 1 7	180	67 3 5	340	104 13 1	285	46 3 3	...	...	...	...	...	...
Horses.																								
Regimental	1087	76 8 5	402	78 9 11	..	...	463	74 6 8	346	107 6 11	...	...	1132	92 3 9	...	...	...	...	...	...	...	...	110	152 14 5
Ponies	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	32 5 0	...	...	...	...	...	...
Supplementary	...	...	104	88 10 11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Elephants.																								
Battery	...	...	...	...	...	...	...	...	...	...	...	...	6	611 5 4	...	...	...	...	...	...	...	...	...	...
Heavy Field Battery	...	...	...	...	...	...	...	...	...	...	...	...	12	322 12 0	...	...	...	...	...	...	...	...	...	...
Mountain Field Battery	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	22	238 9 5	...	...	...	...	...	...
Transport	5	436 12 7	...	...	9	690 3 5	...	...	5	818 3 2	10	233 3 9	20	611 3 7	46	251 4 11	28	194 8 3	...	...	...	...	5	1,075 15 9
Camels.																								
Transport	40	92 6 8	20	123 10 7	...	...	20	114 11 7	...	...	...	...	40	124 11 7	...	...	...	...	...	...	...	...	..	...
Mules.																								
Draught	...	...	5	70 7 5	...	...	...	...	...	...	10	73 14 11	...	...	...	...	...	...	...	...	...	...	20	64 14 9
Pack	130	69 8 4	55	70 7 5	60	74 7 7	57	88 2 11	71	80 4 0	...	...	197	90 6 11	76	67 14 7	...	...	...	...	...	...	15	51 15 5
	44	61 8 5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Purchase of Commissariat cattle.

75. As regards the absence of provision for purchase of Commissariat cattle, as in Bombay (paragraph 53 of Section G of this Chapter) the Controller of Military Accounts explains that provision for the purchase of Commissariat cattle has been included in the item "Purchase of Transport Animals."

No. 1990, dated 30th September 1886.

(2) *Hire of Transport.* (3) *Sea and Inland Water Carriage.*

76. The detailed estimates of items 2 and 3 are as under—

(2) Hire of Transport.	Madras.	Storekeeper General.	Bangalore.	Bellary.	Secunderabad.	Kamptee.	Cannanore.	Wellington.	Toungboo.	
Movement of troops	...	...	...	...	...	...	...	3,565	...	3,565
Commissariat	...	...	2,210	...	3,000	250	1,000	721	120	7,301
Clothing	540	...	...	70	830	140	670	150	...	2,400
Barrack	150	...	...	...	...	...	200	...	...	350
Medical	...	...	...	...	250	...	300	100	...	650
Ordnance	125	...	2,000	300	3,200	...	...	...	700	6,325
Miscellaneous	...	...	120	800	...	...	200	1,050	...	2,170
TOTAL	815	...	4,330	1,170	7,280	390	2,370	5,586	820	22,761

(3) Sea and Inland Water Carriage.	Madras.	Storekeeper-General.	Bangalore.	Bellary.	Secunderabad.	Kamptee.	Cannanore.	Wellington.	Rangoon.	Toungboo.	Thayetmyo.	
Movement of troops	...	...	...	...	...	...	...	...	...	15,000	1,800	16,800
Commissariat	1,000	8,040	...	...	...	..	1,925	...	18,633	1,125	1,200	31,923
Clothing	...	1,700	...	...	...	...	160	80	2,020	80	80	4,120
Medical	...	1,000	...	...	...	...	...	...	1,000	...	...	2,000
Ordnance	...	12,000	...	...	...	...	...	...	2,290	250	...	14,540
Miscellaneous	...	...	...	...	...	...	...	...	3,900	375	1,000	5,275
TOTAL	1,000	22,740	...	...	...	...	2,085	80	27,843	16,830	4,080	74,658

Estimates increased.

77. Under Hire of Transport the provision for movement of troops has been increased from R3,565 to—

	R
European troops	5,485
Native troops	20,543
TOTAL	26,028

or by R22,463, and R5,000 has been added under Miscellaneous. And under Sea and Water charges R18,650 has been added for the movement of Native troops.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Grounds of increase.

78. The changes apparently arose from anticipated movements of troops regarding which the officers, who prepared the detailed estimates, had no information at the time the estimates were framed. We accordingly enquired in what ranges the additional charges were incurred, and whether they were duly advised to the officers concerned.

No. 1990, dated 30th September 1886.

In reply the Controller of Military Accounts reported that the estimates were framed with reference to information received from the Quartermaster-General of the anticipated movements. This information was later than the Commissary General's. The R18,650 were similarly provided for the movement of troops from Tounghoo to Rangoon and Rangoon to Tounghoo. It is explained that the actual reliefs often differ very materially from those anticipated. Thus in 1885-86 the Burma expedition threw out all the previous arrangements. The actual cost depends also upon the amount of public transport available.

It has now been arranged that the Controller will frame the estimates under this head entirely on the information received from the Quartermaster-General. A register of the actual cost of each move is also to be kept up for purposes of comparison with the estimate.

Distribution of increases not communicated to Executive Officers.

The Commissary General on receipt of the sanctioned estimates allots proportionate sums to the Executive officers, but does not give details.

(4) *Railway Charges.*

79. The following statement shews the detailed estimates under this head :—

	Madras.	Storekeeper General.	Bangalore.	Bellary.	Secunderabad.	Kamptee.	Cannanore.	Wellington.	Rangoon.	TOTAL.
Movement of troops	...	76,500	...	...	83,435	12,300	...	10,207	...	1,82,442
Commissariat	3,000	28,953	...	200	735	19,997	...	...	...	52,885
Clothing	...	12,690	140	70	40	140	140	...	...	13,220
Barrack	...	...	...	...	120	...	...	...	...	120
Medical	...	5,870	50	...	100	...	...	...	...	6,020
Ordnance	...	41,000	...	...	4,000	...	...	...	.	45,000
Miscellaneous	...	...	1,000	...	...	...	...	...	2,000	3,000
TOTAL	3,000	1,65,013	1,190	270	88,430	32,437	140	10,207	2,000	3,02,687

Reason for raising estimates.

80. The charges for the movement of troops have been increased from R1,82,412 to—

	R
European troops	2,07,803
Native "	1,00,621
TOTAL	3,08,424

And the miscellaneous charges have been increased from R3,000 to R76,000.

No. 1919, dated 30th September 1886.

The Controller of Military Accounts explains that, as in the case of the sea transport, the estimates were corrected with reference to later information received from the Quartermaster-General, and that the provision under Miscellaneous was increased with reference to the actuals of previous years.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

(9) *Regimental Equipment and Camp Contingencies.*

81. The amounts provided under this head in the detailed estimates are as under—

	R
Madras	641
Storekeeper General	8,147
Bangalore	200
Bellary	109
Secunderabad	400
Kamptee	115
Wellington	238
Rangoon	195
TOTAL	10,045

This estimate is chiefly for straw, lamp-oil, &c.

Peculiar Items explained. No. 1990, dated 30th September 1886.

82. The explanation obtained from the Controller of Military Accounts regarding the following somewhat peculiar items is given below:—

		R a. p.	R
(1)	Madras—50 bhistis at R5 per trip		250
	Storekeeper General—		
(2)	1,644 shoes for Native troops at	1 15 9	3,302
(3)	1,400 blankets at	2 5 6	4,156
(4)	500 yards of flannel for making banians at 8 annas per yard		250
(5)	100 massacks		162
(6)	Making baniane and drawers for Native troops		277
	Wellington—		
(7)	Coolies for conveying lanterns to and from Metapollium		100

Items 1 and 5,—see India Army Regulations, Volume V, para. 1142, clauses (a) and (b)—Bhistis and Pakhalis are allowed to troops in Madras, when, immediately on landing from a sea voyage, they have to march, or when they travel by rail, unaccompanied by regimental pakhalis. The massacks are provided for these bhistis.

Items 2, 3, 4, and 6—see India Army Regulations, Volume V, para. 1168—The Commissariat has to provide free kit, in which these articles are included, for troops proceeding on boardship, or embarking for foreign service.

Item 7—see India Army Regulations, Volume V, para. 1147.—These lanterns are for the use of troops when going up or coming down the ghâts.

All these items are required by the rules to be supplied by the Commissariat Department.

Reduction not specially communicated.

83. In reply to enquiries we were also informed (in the letter just quoted) that the estimate was reduced with reference to past actuals; and that the Commissary General was not specially informed of the reduction, but becomes aware of all changes in his estimates when he receives the printed Budget.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

(10) *Freight Charges of Stores from England.*

84. The provision on this account was made in the following estimate :—

	R
Storekeeper General	1,478
Cannanore	4,299
Rangoon	3,440
Kamptee	3,830
TOTAL	13,047

This was reduced to R9,000, apparently owing to increased orders for country malt liquor.

(11) *Miscellaneous Incidental Charges.*

85. The outlay provided in the estimate under this head is as follows :—

	R
Madras	1,099
Bangalore	1,740
Bellary	315
Secunderabad	352
Kamptee	2,276
Hoonsoor	258
Cannanore	796
Wellington	96
Rangoon	400
Tounghoo	1,651
Thayetmyo	3,118
TOTAL	12,101

Reason of variation of amount from year to year.

No. 3741, dated 21st August 1886.

86. In reply to our enquiry why the expenditure under this head should have varied from R49,560 in 1883-84 to R8,648 in 1884-85, we were informed by the Commissary General that in 1884-85 certain Bengal Debits were less. Also in 1883-84 there were special charges on account of bonus to the heirs of deceased bearers.

Grounds of increase.
Distribution of actual outlay.

No. 1990, dated 30th September 1886.

87. The estimate has been increased to R45,000. We enquired why this increase was made, how the addition was apportioned, and what was the actual outlay of the year in each range; and in reply the Controller of Military Accounts reported that the estimate had been increased with reference to past actuals; that the addition is not apportioned to ranges; and that the actual outlay in each range was Madras R1,546, Bangalore R1,990, Bellary R59, Cannanore R478, Secunderabad R590, Kamptee R995, Rangoon R1,030, Tounghoo R476, Thayetmyo R404, Hoonsoor R383, Wellington R440, Belgaum R128, Bombay Bills R852, Civil Debits R187, other Departments R900: total R10,458.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

88. This estimate apparently contains items of clothing for transport followers which should more properly be provided for under Transport Branch, Miscellaneous, and Ambulance Transport, Miscellaneous. We are informed by the Commissary General that in the new Budget form the clothing is classified in the manner suggested by the Committee; and by the Controller of Military Accounts that the cost of clothing for Transport followers is already being compiled under the heads mentioned. In the Bengal Budget the expenditure under this head consists of godown rent, shoeing cattle, hutting allowances, &c. We have not been informed why the title covers such a different class of expenditure in Madras.

Improper classification of some items.

No. 3795, dated 21st August 1886.

No. 1990, dated 30th September 1886.

III.—TRANSPORT BRANCH—PERSONNEL.

89. The Estimate is as under —

Depôts and Regimental.	R
1 Assistant Commissary General, 2nd class	18,635
1 Deputy Assistant Commissary General, 1st "	13,690
1 " " " " 2nd "	9,289
1 Sub-Assistant " " 1st "	8,089
1 " " " " 2nd "	5,589
5 Warrant officers	8,340
5 Non-commissioned officers	4,765
12 Office establishment	7,560
8 Servants	672
Equipment establishment	2,400
Cattle establishment	1,60,000
	2,39,029
Allowances for charge of regimental transport	6,408
Travelling and out-station allowances	1,500
Postage	200
Family allowances	342
Office-rent	480
Contingent expenses	1,000
Books and periodicals	150
	2,49,109
Ambulance Transport.	
3 Non-commissioned officers	2,858
Cattle establishment	4,500
Dooli-bearers	1,07,200
	1,14,558
GRAND TOTAL	3,63,667

90. In the following statement the details of the estimates under Depôts and Regimental are shown, so far as these can be abstracted.

Details.

Military.

Section F.—Commissariat Department, Madras—Grant 4.

The provision in the Estimates of 1886-87 is also shown in the statement in brackets where it differs from that for 1885-86.

	Officers.	Warrant Officers.	Non-Commissioned Officers.	Office Establishment. Number.	Office Establishment. Yearly cost.	Servants. Number.	Servants. Yearly cost.	Allowance for charge of Regimental Transport.	Travelling and Out-station Allowances.	Family Allowances.	Office-rent.	Postage.	Contingencies.	Equipment Establishment.
					R		R	R	R	R	R	R	R	R
Assistant Commissary General	1	...	...	4	2,880	1 (2)	84 (216)	...	...	...	...	...	...	...
Madras	1	1	...	1	360	1	84	...	...	...	...	200	200	...
Bangalore	1	2	...	2	780	2	144	...	(120)	...	...	120	100	2,400
Bellary	...	...	1	...	...	...	...	...	120	186	...	...	...	...
Secunderabad	1	1	1	2	960	2	144	...	120	156	...	60	96	...
Kamptee	...	...	1	...	...	...	...	...	(360)	(156)	...	...	...	...
Rangoon	1	1	2	3	2,580	2	216	6,408	(a)600	(222)	480	150	600	...
Hoonsoor	...	(1)	...	...	...	...	...	...	(360)	...	...	(36)	...	...
Belgaum	...	...	...	(1)	(240)	...	...	...	..	...	..	...	...	...
TOTAL, 1885-86	5	5	5	12	7,560	8	672	6,408	840	342	480	530	996	2,400
TOTAL, 1886-87	5	6	5	13	(7,800)	9	(804)	6,408	(1,080)	(720)	480	(566)	9 96	2,400

(a) Omitted in 1886-87.

Nature of provision under equipment.

91. The provision under Equipment Establishment is apparently for repairs to sheds, &c., at Bangalore.

Cattle establishment.

92. The estimates for Cattle Establishment are so involved with those under the Commissariat heads that they have been treated together. [See paras. 32 to 37.]

Increased estimates under various heads.

93. The estimate for travelling allowances was increased from R840 to R1,500, that for postage fees reduced from R530 to R300, and R150 were added for books and periodicals.

Ambulance Transport.

Details of sanctioned scheme.

94. The sanctioned scheme provides for a Bearer column in Burma consisting of 464 bearers with their officers and 10 Elephants, 2 columns at Bangalore and Kamptee and half a column at Madras, the column consisting of 300 bearers with their officers; a sergeant is allowed for Burma, Bangalore and Kamptee and a gomashta at all four places. The distribution of the bearers, however, seems to be quite different from this scheme.

Detailed estimates.

95. After allowing for a clerical error in the Kamptee estimate for dooly-bearers, the detailed estimates under this head work up to R1,10,682 as shewn below. This has been changed to R1,07,200. The provision in the Estimates of 1886-87 is R1,16,856

	Sirdars. No.	Sirdars. Yearly pay.	Native Mistries. No.	Native Mistries. Yearly pay.	Dooly-bearers. No.	Dooly-bearers. Yearly pay.	Batta. Amount.	TOTAL.
		R		R		R	R	R
Madras	1	144	17	1,368	678	8,136	120	9,768
Bangalore	1	144	16	1,296	142	9,912	332	11,684
Bellary	...	...	8	720	63	4,536	40	5,296
Secunderabad	1	84	19	1,368	164	9,840	184	11,476
Kamptee	...	...	15	1,080	79	5,688	348	7,116
Cannanore	1	144	9	756	63	4,536	60	5,496
Wellington	...	...	3	252	9	648	20	920
Rangoon	2	288	11	1,386	220	23,760	200	25,634
Tounghoo	1	144	5	630	111	11,988	10	12,772
Thayetmyo	2	288	8	1,008	178	19,224	...	20,520
TOTAL	...	1,236	...	9,864	...	98,268	1,314	1,10,682

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Details of existing scale.

96. In accordance with our request that the details of the Ambulance Transport now employed and its estimated cost should be furnished, the Commissary General forwarded statements showing the details of the Ambulance Estimate for 1886-87 as submitted by him, amounting to R1,32,742. This was reduced by the Controller to R1,16,859.

No. 3795, dated 21st August 1886.

The following is an abstract of the statement:—

	Non-Commissioned Officers.	Gomashtas.	Sirdars.	Mates.	Bearers.	Rice Compensation.	Clothing.	Cumblies.	Repairs.	Hutting money	Batta.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R
Bangalore	1—1,006	1—360	2—204b	3—324	156—11,232	1,610	402	322	...	121	...	15,581
Bellary	...	...	1— 96	2—168	64— 4,608	670	167	105	...	50	...	5,864
Cannanore	...	...	1—144	2—216	108— 7,776	1,110	278	250	...	83	480	10,337
Kamptee	...	...	1— 96	2—168	98— 7,056	1,010	252	179	...	76	204	9,041
Madras	...	1—480	1—108	3—324	150—10,800	1,540	386	308	...	115	...	14,061
Rangoon	1—1,006	1—540	3—432c	3—378	208—22,464	...	535	...	500	160	.	26,015
Secunderabad	1—1,282a	1—360	1— 84	2—144	138— 8,280	1,410	352	176	...	106	141	12,335
Thayetmyo	...	...	1—144	3—378	128—13,824	...	330	...	...	99	...	14,775
Tounghoo	...	...	1—144	3—378	128—13,824	...	330	...	...	99	...	14,775
Wellington	...	...	...	1—108	36— 2,592	370	92	74	...	28	...	3,264
Belgaum	...	...	...	1— 84	82— 5,904	192	394	...	...	...	120	6,694
TOTAL	3—3,294	4—1,740	12—1,452	25—2,670	1,296—1,08,360	7,912	3,518	1,414	500	937	945	1,32,742

a Including R156 Family Allowance and 120 Travelling Expenses (horse or pony allowance).
b One at R9 and one at R8. | c All at R12.

The mates are paid at R9 at Bangalore, Cannanore, Madras, and Wellington.
at R7 at Bellary, Kamptee and Belgaum.
at R6 at Secunderabad.
and at R10½ in Burma.

The bearers are paid at R6 everywhere except at Secunderabad where they receive R5, and in Burma where they receive R9.

Rice compensation is estimated at R10 per head of Sirdars, Mates, and Bearers everywhere except at Belgaum. It is not paid in Burma.

Clothing is taken at R2½ a head everywhere except at Belgaum, where the charge is estimated at about R4¾, but this possibly includes the charge for "cumblies" which are not separately shown there.

Cumblies are estimated at varying rates, but are not allowed in Burma.

Hutting money is taken at 12 annas a head everywhere.

Repairs of doolies are estimated only in Rangoon; and batta only in four stations.

VII.—TRANSPORT BRANCH—MATERIEL.

97. The Estimate under main heads is as under—

Depôts and Regimental.	R
1. Purchase of transport animals	1,00,000
2. Feed of Government cattle	2,26,000
3. Purchase and repair of gear, carts and equipment	60,000
4. Rent and repairs of buildings	500
5. Miscellaneous (including Clothing)	3,880
TOTAL	3,90,380

Military.

Section F.—Commissariat Department, Madras—Grant 4.

Ambulance Transport.	R
6. Purchase of transport animals	1,200
7. Feed of cattle	1,905
8. Purchase and repair of doolies, gear, carts and equipment	7,060
9. Miscellaneous (including Clothing)	660
	10,825
TOTAL	4,01,205

98. *Items 1 and 6, Purchase of Transport Animals.*—The provision in the detailed estimates under these heads is as under:—

	R
Madras—300 mules at R150	45,000
Hoonsoor—500 bullocks at R50	25,000
Tounghoo—13 elephants at R1,200=15,600, 25 bullocks at R60=1,500	17,220
Thayetmyo—16 elephants at R1,200	19,200
	1,06,420

The estimate was passed for R1,01,200.

Necessity for high provision questioned.

99. The estimate for the year 1886-87 provides for an outlay under this head of R1,10,600. We enquired why this latter provision was necessary, considering that a large number of transport animals which had been collected, when war was considered imminent in 1885, were being sold?

No. 3795, dated 21st August 1886.

The Commissary General explains that except pack bullocks and ponies, no animals were collected for war preparations. After completing the allotment for 1885-86, the rest were sold to reduce expenditure for their up-keep.

100. *Items 2 and 7, Feed of Cattle.*—The provision under these heads in the estimates of 1886-87 is as under:—

	R
Item 2	4,18,000
Item 7	2,300

No. 3795, dated 21st August 1886.

The Commissary General states that his estimate was for only R3,08,640, which was increased by the Controller, who also introduced the provision for ambulance cattle.

For the cost of feeding an animal of each class at each station, see paragraph 74.

101. *Items 3 and 8, Purchase and Repair of Gear, &c.*—The detailed estimates under these heads are as under:—

An attempt to separate the outlay in detail under the two heads has failed.

	R
Madras	30,385
Bangalore	30,957
Bellary	2,626
Secunderabad	10,040
Kamptee	2,786
Hoonsoor	246
Cannanore	1,685
Wellington	136
Tounghoo	6,479
Thayetmyo	989
TOTAL	86,329

Military.

Section F.—Commissariat Department, Madras—Grant 4.

The estimates for 1886-87 have been passed for—

	R
Item 3	59,000
Item 8	3,000

Alteration of detailed estimates. No. 3795, dated 21st August 1886.

102. The Commissary General reports that the provision for purchase and repair of gear in the detailed estimates amounted to R89,842, which was reduced by the Controller to R59,000; the Controller also provided the R3,000 for ambulance.

103. The details of the Commissary General's estimates are abstracted below:—

	Bangalore.		Bellary.		Cannanore.		Kamptee.		Madras.		Rangoon.		Secunderabad.		Thayetmyo.		Tounghoo.		Wellington.		Hoonsoor.		Belgaum.	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
		R		R		R		R		R		R		R		R		R		R		R		R
Elephant gear	5	357	...	...	9	279	...	...	5	358	...	...	26	593	46	1,856	39	2,643	...	...	...	...	5	406
Camel gear	40	654	20	300	...	...	20	428	...	...	...	...	40	499	...	...	...	...	...	...	...	...	..	...
Packmules gear	174	2,601	62	679	50	520	57	302	71	552			197	2,415	76	568	...	...	...	...	...	...	35	148
Draught do.	10	100	...	...	...	...	...	...	...	...			...	...	...	...	...	...	...	...	...	...	...	...
Draught bullock gear	120	807	...	...	40	125	...	...	...	...	...	2,908	...	...	...	...	16	260	16	192	...	...	...	...
Artillery do.	44	191	...	...	...	...	24	108	...	...			50	423	..	...	...	..	...	...	...	...	24	469
Pack do.	250	4,000	20	300	...	...	100	1,300	...	...			180	2,283	160	480	265	2,555	...	...	...	...	...	400
Purchase of carts	50	12,000	...	...	...	800	5	350	44	10,500	10	2,000	30	1,800	...	...	...	...	...	..	...	...	...	...
Repairs of do.	...	900	...	...	...	150	...	600	...	7,350	...	...	...	800	...	...	...	...	...	...	...	...	...	...
Repairs of saddles and harness	...	1,800	...	...	...	150	...	360	...	...	...	...	...	300	...	...	...	...	...	...	...	...	...	...
Materials for shoeing bullocks and mules	...	1,874	...	...	...	945	...	732	...	1,611	...	...	...	1,250	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	487	...	57	...	8	...	30	...	...	...	...
Tarpaulins	80	880	30	330	30	330	...	660	...	...	...	...	100	1,200	...	...	...	...	...	...	...	...	...	...
Saleetahs	250	625	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Ropes	...	320	...	343	...	217	...	70	...	...	...	154	...	414	...	228	...	69	...	25	...	...	...	...
Gunny bags	200	100	50	50	30	8	50	25	...	...	...	...	120	60	90	90	...	...	...	...	...	...	...	...
Buckets, iron	50	53	25	50	12	24	...	...	...	...	...	...	60	660	...	..	...	...	...	...	...	...	...	...
Do. Leather	6	90	...	...	2	30	...	...	...	...	...	...	8	4	...	...	...	...	...	...	...	...	...	...
Unguent	...	...	...	...	...	...	...	150	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...
Gear for trollies	...	...	...	...	...	...	...	...	...	...	...	...	12	432	...	..	...	...	...	...	...	...	...	...
Gear for battery elephants and cattle	...	...	...	...	...	...	...	...	...	...	...	...	...	1,992	...	...	...	...	...	...	...	...	...	...
TOTAL	.	27,352	...	2,052	...	3,578	...	5,085	...	20,371	...	5,062	...	15,612	...	3,279	...	5,535	...	247	...	246	...	1,423

No. 3795, dated 21st August 1886.

104. *Item 4, Rent and Repair of Buildings.*—This outlay cannot be traced in the detailed estimates, but the Commissary General explains that R480 were provided for rent and repairs of building at Rangoon.

105. *Items 5 and 9, Miscellaneous.*—This outlay has evidently been included in the detailed estimates with that under Commissariat Services, Miscellaneous.

Divergence of form of estimate from that of sanctioned scheme render comparison impossible.

106. The same remarks apply here which we have made in our Bengal Commissariat Note (Section E of this Chapter, paragraphs 137 to 140) as to the discrepancy of the system on which the Budget is drawn up from that adopted in the sanctioned Transport scheme and as to the necessity of bringing the two into harmony with each other. The Budget estimates provide for the cost of Transport at R6,39,489 and of Ambulance at R1,25,383. The sanctioned scheme puts them at R5,46,212, and R1,21,400 respectively, but for the reason stated in the other Note it is impossible to push the comparison so close as to ascertain where the origin of the excess lies further than is shown in the following table:—

	Col. Low's estimate.	Budget estimate.
	R	R
Commissioned Officers	49,288	55,292
Warrant and Non-Commissioned Officers	12,540	13,105
Cost of Offices	15,000	8,232
Contingencies and Miscellaneous	not estimated.	10,080
Maintenance of animals	4,66,183	5,52,780

Section F.—Commissariat Department, Madras—Grant 4.

Similarly, the Ambulance Transport is charged in the Budget with the purchase and up-keep of animals, gear and doolies, which in Colonel Low's estimate are included in the Transport Branch.

Question of recasting budget for comparison raised.

107. We enquired whether the estimates for 1886-87 could be recast and forwarded to us in a shape admitting of comparison with the sanctioned scheme.

No. 7684, dated 17th August 1868.

But the Commissary General reported that the estimates could not be recast in the manner desired without much labour and extra clerical establishment. The Controller also reports that it is not possible to furnish an account of the actual cost of the Transport Department for any year in a shape which would admit of its comparison with Colonel Low's sanctioned scheme.

No. 1990, dated 30th September 1886.

108. The Controller, Military Accounts, in another letter states that it is almost impossible to compare charges for elephants and mules with the scheme, as sufficient details were not given in the latter. The number of bullocks in excess of the sanctioned scheme was 105, which have since been absorbed. The amount provided for purchase of animals is not likely to be required, and deductions must be made for animals required to replace casualties among battery animals. He also reports that the general deduction for dooly-bearers cannot be made this year as they have gone to Burma with the Expeditionary Force. In Burma provision is made in the scheme for 10 elephants, but these were not provided in the Budget. It was not known at the time the Budget was prepared that the Belgaum bearers were to come out of the Bangalore allotment, and special provision was made for them.

Employment of dooly-bearers as punkha-pullers.

109. In the Ambulance Transport scheme it was assumed that half the dooly-bearers would be employed for six months in the year as punkha-pullers, and a credit of R11,200 is taken on this account. We enquired how far this assumption had been justified.

No. 1335T., dated 30th July 1886.

The Commissary General, Transport, reports that the saving effected by the employment of dooly-bearers to pull punkhas in Madras in 1885 amounted to R3,419-12-5, and was mostly in Burma. It fell short of the estimated savings because a detachment of permanent dooly-bearers were sent from Madras to Rindli and Quetta, where they were fully employed on Commissariat work in stacking and loading stores. The Controller submits the following comparison of the ambulance charges:—

	Colonel Low's scheme.	Budget Estimate, 1886-87.
	R	R
Ambulance	1,32,603	1,32,742
Deduct—		
Bearers for punkha-pulling .	11,203	...
For Belgaum bearers . .	...	6,694
	1,21,400	1,26,048

No. 2424, dated 29th October 1886.

In a subsequent letter he reports that the saving effected by the substitution of bearers for hired punkha-pullers in 1884-85 and 1885-86 was R766 and R4,131, respectively.

Military Department No. 7110, dated 13th November 1886.

The Government of Madras adds that the deduction for bearers employed as punkha-pullers would appear in the Quartermaster-General's estimates, if anywhere. No fixed number of bearers can be reckoned as available for punkha-pulling.

Section F.—Commissariat Department, Madras—Grant 4.

The Commissary General remarks incidentally that in his opinion half the expenditure on punkhas and tatties for soldiers is thrown away. He might be invited to make definite proposals for reduction of this expenditure.

Alterations in estimates should be communicated to local officers.

110. With reference to the remarks made in some cases regarding alterations made in estimates after receipt from the Commissary General, we are aware that it is the practice of the Military Accounts Department to alter local estimates, with a view of bringing the amounts provided more into accord with past actuals. As, however, these estimates are prepared in great detail, the necessity for altering them to bring into accord with the actuals of previous periods would appear to indicate that the local Commissariat Officers are not kept fully informed as to the outlay chargeable to each head and the amount so charged. Some change in the present procedure appears desirable. We have remarked more fully on this subject in our Note on the Bengal Commissariat Department (Section E of this Chapter, para. 141).

Summary of suggestions.

111. The only definite suggestions that we have found it possible to make are the following:—

Para. 4.—An officer acting in an appointment, the pay of which has been prospectively reduced, should draw allowances calculated on the reduced pay.

Presidency Allowance should not be drawn by an officer acting in an appointment the pay of which is consolidated.

Para. 5.—Reduction in pay and number of clerical establishment of Commissary General.

Para. 16.—Substitution of graduated scale of local allowances in Burma for existing field allowances.

Para. 30.—Abolition of boat's crew for Major-General at Rangoon.

Para. 53.—Enquiry as to necessity for maintaining miscellaneous reserve stock in various Commissariat ranges.

Para. 60.—Discontinuance of issue of rations to native troops in Burma.

Para. 63.—Discontinuance of compensation for dearness of grain in the case of followers engaged for local service, such as chaukidars, &c.

We have also drawn attention in several instances (see for instance paras. 29, 37, 43, &c.), to the want of uniformity in the preparation of the estimate of the three Presidencies, which prevents a comparison of the expenditure in one presidency with that in another falling nominally under the same head. This has been remedied in some instances, and should be remedied as far as possible in all cases.

The 12th March 1887.

SECTION G.—COMMISSARIAT DEPARTMENT, BOMBAY—GRANT 4.

Budget, 1885-86.

Heads of printed Budget.

The printed Budget gives the following main heads :—

	R
1. Supervising Staff	80,276
2. Executive Establishment	4,57,123
3. Transport Branch—	
(a) Depôt and Regimental	2,37,427
(b) Ambulance Transport	1,21,188
4. Subordinate Establishments	1,9[illegible],243
Total Personnel	10,95,257
5. Commissariat Supplies	20,56,190
6. Commissariat Services	13,21,100
7. Transport Branch—	
(a) Depôt and Regimental	4,90,445
(b) Ambulance Transport	60,457
Total Matériel	39,28,192
GRAND TOTAL	50,23,449

SUPERVISING STAFF.

Details of supervising staff.

2. Of the supervising staff, the printed Budget gives the following details :—

	R
1 Commissary General	22,591
1 Deputy Commissary General	22,235
21 Office Establishment	28,440
8 Servants	840
Travelling and outstation allowances	530
Postage charges	640
Contingent expenses	5,000
TOTAL	80,276

Pay of Commissary General—

3. The Commissary General receives a consolidated pay of R2,200 a month, or R26,400 a year. The reduction in the estimate for 1885-86 is owing to the absence on furlough of the permanent incumbent for a portion of the year.

of Deputy Commissary General.

4. The Deputy Commissary General's pay is made up of—

	R	a.	p.
Staff Corps pay	827	14	0
Staff pay	900	0	0
Presidency House-rent	125	0	0
	1,852	14	0
	a month,		

which is R22,234-8-0 a year.

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

Details of Commissary General's Office Establishment.

5. The third item in para. 2 is made up as follows:—

	R	R
1 Assistant to the Commissary General—		
Pay	400	6,000
Personal Allowance	100	
1 First Class Assistant	300	3,600
1 Second „ „	250	3,000
1 Third „ „	200	2,400
2 Fifth „ Assistants	125	3,000
1 First „ Clerk	100	1,200
2 Second „ Clerks	90	2,160
1 Third „ Clerk	80	960
1 Fourth „ „	70	840
2 Fifth „ Clerks	60	1,440
3 Sixth „ „	50	1,800
2 Seventh „ „	40	960
3 Eighth „ „	30	1,080
21		28,440

The establishment was sanctioned in February 1884, and came into force from April 1884.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The Commmissary General informs us that the personal allowance of the Assistant to the Commissary General was given for exceptional services, and is not drawn by the present incumbent. The Assistants are only superior clerks, and are so called to distinguish them from inferior clerks.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

In a subsequent letter he informs us that his office is divided into four sections—*General* consisting of 6 clerks; *Contract*, of 5; *Provision and Budget*, of 2; *and Secretariat*, of 7.

He also furnishes the following details of the correspondence of his office.

	Issued.	Received.
Letters	22,203	22,337
Telegrams	2,189	2,258
	24,392	24,595

Details of Menial Establishment.

6. The fourth item consists of the following:—

		R
1 Havildar	@ R 14	168
1 Peon	@ „ 10	120
4 Peons	@ „ 9	432
2 Peon boys	@ „ 5	120
		840

As the rates of pay seemed high, we made enquiries as to the nature of the duties, &c., as to the scale of pay in Civil offices, and as to the reason for a higher rate for the Havildar than for the Naiques of the offices of the Storekeeper General and Executive Commissariat Officer, Bombay.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886, and 1 (Fin. Comt.)—4679, dated 20th October 1886.

In reply the Commissary General reports that the Havildar is the head of the Peon establishment; the high pay is sanctioned that the deserving men may have one well-paid post to look forward to. The pay was

sanctioned in 1881, when the scale of pay ruling in the Civil Department was ascertained to be—

	R
Havildar	14
Naique	12
Peons, senior	10
„ junior	9
	45

The number of peons fixed for Bombay offices was greatly reduced in 1884, and no further reduction is advisable. The number of peons before and after the reduction were—

		R
Storekeeper General	19 @ R185 reduced to 10 at R97—saving	88
Executive Commissariat Officer	8 „ R81 „ „ 8 „ R76— „	5
		93

The naiques of the offices of Storekeeper General and Executive Commissariat office, Bombay, receive lower pay than the havildar of the Commissary General's office, because of the smaller importance of those offices.

Contingent expenses.

7. The contingent expenses, amounting to R5,000, consist chiefly of charges for telegrams (R3,500) and the conservancy cess (R240). The balance is provided for various petty office contingencies, including pay of punkha-pullers (R301 in the original estimate). In reply to our enquiry as to the necessity for the provision for punkha-pullers the Commissary General states that the climate of Bombay is very sultry, and that there is not a merchant in Bombay who finds it possible to work without a punkha.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

EXECUTIVE ESTABLISHMENT.

8. The printed Budget gives the following details of the Executive Establishment :—

		R
2	Assistant Commissaries General, 1st class	40,569
2	„ „ „ 2nd „	34,269
3	Deputy Assistant Commissaries General, 1st class	45,559
3	„ „ „ „ 2nd „	43,459
6	Sub-Assistant „ „ 1st „	52,936
6	„ „ „ „ 2nd „	42,233
1	Deputy Commissary	6,000
1	Assistant Commissary	4,500
5	Deputy Assistant Commissaries	18,360
5	Conductors	9,600
10	Sub-Conductors	15,000
11	Non-Commissioned Officers	11,059
158	Office Establishment	1,32,300
81	Servants	7,086
2	Extra Establishments	296
	Percentage on salaries	297
		4,63,523
	Deduct—Probable Savings	40,000
		4,23,523
	Travelling and out-station allowances	2,800
	Postage charges	5,800
	Office-rent	2,000
	Printing and Advertising	8,526
	Family allowance	474
	Contingent expenses	14,000
		4,57,123

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

Scale of pay of superior staff.

9. The scale of staff pay for the superior staff is as follows in addition to the Staff Corps pay of rank, and in addition to Presidency house-rent of rank, when an officer is stationed at the Presidency Town :—

	R
Assistant Commissary General, 1st class	800
" " " 2nd "	600
Dy. Asst. " " 1st "	500
" " " " 2nd "	400
Sub-Asst. " " 1st "	300
" " " " 2nd "	200

Location of superior staff.

10. The location of the various officers is not given in the estimates, but the existing distribution of the whole staff of the Bombay Presidency is given as below in a statement received from the Commissary General-in-Chief—

Commissary General	1
Karachi	1
Bombay	2
Poona	2
Mhow	1
Nasirabad	1
Jubbulpore	1
Aden	1
Amednagar	1
Deesa	1
Assistant to Commissary General	1
On Field Service, Suakim	2
On special duty, Calcutta	1
On furlough	3
Probationers	4
Vacant	1
Complement	24
TOTAL	24

Pay and distribution of Warrant Officers.

11. The pay and distribution of the Warrant Officers is shown in the following statement :—

STATION.	Deputy Commissary.	Assistant Commissary.	Deputy Assistant Commissary.	Conductor.	Sub-Conductor.
Satara	1—500	...	...	...	...
Deolali	...	1—375	...	...	...
Nimach	...	...	1— 300	...	...
Hyderabad	...	...	1— 300	...	...
Poona	...	...	1 { 300 / 30 }	...	1— 125
Quetta	...	...	1— 300	1—160	1— 125
Karachi	...	...	1— 300	1—160	1— 125
Belgaum	...	...	...	1—160	1— 125
Deesa	...	...	...	1—160	...
Mhow	...	...	...	1—160	...
Aden	...	...	...	...	1— 125
Bandora	...	...	...	...	1— 125
Bombay	...	...	...	...	2— 250(a)
Nasirabad	...	...	...	...	1— 125
Ahmedabad	...	...	...	...	1— 125
Total per mensem	1—500	1—375	5—1,530	5—800	10—1,250
Total per annum	6,000	4,500	18,360	9,600	15,000

(a) Shown as 375 in the Budget papers; but from the scale and the total it should clearly be 250.

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

Enquiries regarding number at Quetta and Karachi.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

12. We enquired the reason for the large number of Warrant Officers at Quetta and Karachi; and in reply Commissary General, Bombay, writes that Quetta has since been made over to Bengal; but that the reason for attaching to it more than the usual number of Warrant Officers was the difficulty of arranging for a relief there at certain seasons of the year, and at the same time to provide for contingencies to meet expeditionary work, such as the Zhob Valley Expedition. As regards Karachi, it is explained that the Deputy Assistant Commissary was acting as an Assistant to the Executive Commissariat Officer owing to the paucity of Commissioned Officers, and is still so acting; and that the other two officers are necessary because Karachi serves as a basis for operations on the Quetta line, so that considerable stocks of reserve, clothing, &c., are maintained there.

House-rent to Warrant, Officers, Poona, to be withdrawn.

As regards the allowance of R30 to the Deputy Assistant Commissary, Poona, the Commissary General reports that it is house-rent, admissible when no public quarters are available, under an order which grants to Warrant, &c., Officers at Poona, for whom public quarters are not available, the same allowances as would be admissible under similar circumstances in Bombay. This grant of house-rent to Warrant Officers at Poona may well be reconsidered. We are of opinion that it should not be allowed to future incumbents.

Pay and distribution of Non-Commissioned Officers.

13. The Sergeants of the Commissariat Department receive a total pay of R82-9-3 per month of 30 days made up as follows:—

	R	a.	p.
Pay	54	0	0
Staff pay	20	0	0
Ration money	8	9	3
TOTAL	82	9	3

The 11 officers are located at—

Hyderabad	1	Poona	1
Deesa	1	Ahmednagar	1
Nimach	1	Quetta	2
Bombay	2	Aden	1
Karachi	1		

The total estimate is thus made up—

	R	a.	p.
10 Sergeants at R82-9-3	825	12	6
1 Sergeant at R72-9-6	72	9	6
1 Conveyance allowance	15	0	0
Total per month of 30 days	913	6	0
Total for 12 months of 30 days	10,960	8	0
Add for extra 5 days	98	12	3
	11,059	4	3

The officer at Aden is rationed by the Commissariat Department, and so does not receive ration money; and his pay is reduced by R1-6-6 on account of grocery ration; but he receives a conveyance allowance of R15 a month. This allowance was granted to the Transport Sergeant at Aden, under an order of the Bombay Government, No. 2451, dated 16th July 1867, because his duties range over a considerable distance, *viz.*, Steamer Point, Cantonment, and Isthmus Pier.

Commissary General, Bombay, No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

Distribution varies.

14. The number of Warrant Officers and Sergeants is fixed, but the distribution varies under the orders of the Head of the Department.

Details of Office Establishment.

15. The Office Establishment is distributed in the statement below, which gives the number of assistants and clerks in each office, and the pay of each grade. Columns have been added to show the amount of the correspondence of each office as reported by the Commissary General, Bombay. He reports that besides the letters and telegrams, shown in the table, there are cash acccounts, with their schedules and vouchers, disbursement statements with their vouchers, periodical returns, budgets, &c. :—

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

Station.	Sub-station or Office.	Assistants.					Clerks.									Total.		Total.	Number of Letters and Telegrams.	
		1st.	2nd.	3rd.	4th.	5th.	1st.	2nd.	3rd.	Special.	4th.	5th.	6th.	7th.	8th.	Number.	Monthly Pay.	Yearly Pay.	Received.	Despatched.
	Pay of each grade.	300	250	200	150	125	100	90	80	75	70	60	50	40	30					
Bombay	Storekeeper General	1	..	...	...	1	1	..	1	.	1	2	2	4	6	19	1,235	14,820	14,498	12,864
	Executive Commissariat Officer	...	...	1	...	...	1	1	1	..	1	1	1	3	4	14	890	11,280	8,319	8,422
	Deolali	...	...	...	...	...	...	...	...	...		..	1	...		1	50		1,615	1,837
Poona	Poona	1	...	...	...	...	1	1	1	..	1	1	1	4	6	17	1,090	13,920	10,115	11,751
	Satara	...	...	...	...	...	...	...	...	...	...	..	..	1	1	2	70		1,033	1,387
Ahmednagar	.....	...	.	.	...	1	...	...	...	...	..	...	1	1	2	5	275	3,300	2,281	2,912
Ahmedabad	.....	...	...	...	...	1	...	..	..	..	..	.	1	1	2	5	275	3,300	3,283	4,939
Baroda(f)	.....	...	...	...	...	...	...	...	..	..	..	...	...	...	1	1	30	360	...	...
Deesa	.....	...	...	...	...	1	...	...	...	...		...	1	1	2	5	275	3,300	4,126	5,255
Belgaum	Belgaum	...	...	...	1	...	...	...	...	.	..	1	1	1	2	6	360	4,680	(g)	(g)
	Kolhapore	...	...	...	...	...	...	...	...	...		.	...	...	1	1	30			
Mhow	Mhow	...	1	...	...	...	1	1	1	...	1	1	1	2	2	11	840	10,560	4,854	5,735
	Asirgarh	...	...	...	...	...	...	...	..	..		...	.	1	...	1	40		865	930
Nasirabad	.....	...	...	...	1	...	...	...	...	...	...	1	1	1	1	5	330	3,960	2,940	3,899
Nimach	.....	...	...	..	...	...	1(a)	...	...	.	...	.	1	1	2	5	250	3,000	3,026	3,592
Hyderabad	.....	...	...	..	...	...	1(b)	...	..	..		..	1	1	1	4	220	2,640	3,262	4,386
Karachi	.....	...	1	...	...	...	1	1	1	..	1	1	1	3	3	3	910	10,920	12,574	15,854
Aden	.....	...	...	1	...	...	1	1	...		1	..	2	3	...	19	680	8,160	4,800	5,803
Quetta	Quetta	1(c)	1	..	1(d)	1(d)	4(e)	2	...	11		4	..	...	...	5	2,500			
	Sibi	...	...	...	1(b)	...	...	1	...	1	...	3	...	...	...	26	495			
	Pishin	...	...	...	...	...	...	...	...	..		1	..	...	...	1	60	38,100	(h)	(h)
	Kawas	...	...	...	...	..	...	...	...	..	.	1	...	...		1	60			
	Sharigh	...	...	...	...	...	...	..		.	..	1	..	...	..	1	60			
	Total	3	3	2	4	5	12	8	5	12	6	18	16	28	36	158	11,025	1,32,300		

(a) Called a 1st class Agent.
(b) Called Agent.
(c) Called Uncovenanted Assistant and paid at R330 instead of R300.
(d) Called clerks.
(e) Including 1 shroff.
(f) Troops since withdrawn.
(g) Transferred to Madras.
(h) Transferred to Bengal.

No. 1 (Fin. Com.)—3131, dated 13th August 1886.

In reply to enquiries as to the reasons for the various rates of pay for assistants in the different offices, and as to the necessity for two assistants in the Storekeeper General's office, the Commissary General, Bombay, reports that the assistants are only superior clerks. They are graded, a general list being kept in the Commissary General's office, and the distribution being made under his orders. The Storekeeper General's office is said to need two assistants because it is more important than the rest.

No. 1 (Fin. Com.)—4679, dated 29th October 1886.

The work at Nasirabad is also reported to be heavier than at Deesa, Ahmednagar, or Ahmedabad, as the number of troops there is greater, and therefore requires a higher paid assistant than those places.

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The return of correspondence given above does not bear out this statement. It seems probable that a careful investigation will show that a reduction in the number and cost of clerks is possible.

The scale of pay for the Quetta Office seems very high. We made enquiries as to the duties of the Uncovenanted Assistant, but received no information on the subject, though we applied both to the Commissary General-in-Chief and to the Commissary General, Bombay. In any case, however, we can see no necessity for the employment of two assistants on such high pay as R330 and R250. It may be admitted that the scale of pay must be somewhat higher at Quetta than elsewhere; but it hardly seems necessary that 25 clerks and assistants should get R2,500, or an average of R100 each a month, and that the lowest paid clerk should get R60 a month. We have not been informed of the precise duties discharged by the Shroff at Quetta, but we notice that no such appointment exists in any other office.

Pay, &c., of menials.

16. The servants are classified and distributed as shown below :—

Station.	Sub-Station or Office.	Daftari on R15.	Naiques. On R12.	Naiques. On R10.	Naiques. On R9.	Peons. On R10.	Peons. On R9.	Peons. On R8.	Peons. On R7.	Peons. On R6.	Ramoosee on R8.	Peon boy on R5.	Sweeper.	Total. Number.	Total. Monthly Pay.	Total. Yearly cost.
Bombay	Store-keeper General	..	1	...	...	4	5	...	...	...	...	...	...	10	97	1,164
	Bombay	...	1	...	..	5	1	...	...	...	...	1	...	8	76	1,120
	Deolali	...	...	..	...	...	1	...	...	...	...	...	...	1	9	
Poona	Poona	...	...	...	1	...	...	...	5	...	1	...	...	7	53(a)	708
	Satara	...	...	...	...	...	..	...	...	1	...	...	...	1	6	
Ahmed agar	...	...	...	...	...	...	...	...	...	1	...	..	.	1	6	72
Ahmedabad	...	...	...	...	...	...	...	...	...	2	...	...	1(b)	3	13	156
Baroda	...	...	...	...	...	...	...	...	...	1	...	..	..	1	6	72
Deesa	...	...	...	...	...	...	...	...	...	2	...	...	1(b)	3	13	156
Belgaum	Belgaum	...	...	...	...	...	...	...	1	2	..	...	1(b)	4	20	456
	Kolhapore	...	...	...	...	.	...	...	.	1	..	...	..	1	6	
	Vingorla	...		..	...	...	...	...	...	2	..	...	...	2	12	
Mhow	Mhow	...	...	1	...	..	...	...	...	4	...	...	1(c)	6	36	576
	Asirgarh	...	...	...	.	...	...	...	...	2	...	...		2	12	
Nasirabad	...	...	...	...	...	...	...	...	...	2	..	...	1(d)	3	12-8	150
Nimach	...		...	...	...	..	...	..	...	2	...	...	.	2	12	144
Hyderabad	...	...	...	...	...	...	..	...	2	...	.	...	1(b)	3	15	180
Karachi	...	...	...	1	..	...	...	...	5	...	...	...	..	6	45	540
Aden	...	...	...	...	...	...	1	4	...	...	...		1(b)	6	42	504
Quetta	Quetta	1	1	...	...	...	...	6	...	...	...	...	..	8	75	1,188
	Sibi	...	...	...	...	...	...	3	...	...	...	...	...	3	24	
	Total	1	3	2	1	9	8	13	13	22	1	1	7	81	590-8	7,086

(a) Including 12 per cent. per annum put down at R11-8 apparently for the clothing, &c., of the Ramoosee.
(b) On R1.
(c) On R2.
(d) On annas 8.

Variations in pay and numbers noticed.

This statement shows very great differences in the various offices. Thus 5 out of 6 peons in the Executive Commissariat Office get R10 a month, while only 4 out of 9 get that amount in the Office of the Store-keeper General. The peon at Deolali gets R9; this is a higher rate than is given to the peons elsewhere out of the Presidency Town; even the temporary peon at the same station receives only R8 (see next paragraph); we accordingly enquired whether it might be reduced to R6. Ahmedabad and Deesa have two peons and a sweeper, when Ahmednagar with the same Office Establishment has only one peon. A daftari is not employed in any office save that at Quetta. The sweepers are not provided for in a uniform manner; in several cases the sweeper has been struck out of

the contingent estimate and entered among the servants; but in the Karachi estimate the reverse has been done; and in some of the offices no provision appears to have been made for a sweeper at all.

In explanation of these differences, the Commissary General, Bombay, states that the pay of the peons in Bombay varies according to their length of service, as is more fully explained also by the Controller.

No. 1 (Fin. Com.)—3131, dated 13th August 1886.

A good and faithful peon cannot, he says, be obtained at Deolali for R6, because an active and intelligent person can earn a much higher rate of wage. This shows that it may be necessary to give more than R6; but does not show that it is necessary to go as high as R9; nowhere else, except at Aden and Quetta, is more than R7 given.

Two peons, he also reports, have been allowed at Ahmedabad and Deesa, because they have to go to distant places to circulate contract notices. At Ahmednagar dooly-bearers are available for office work and the smaller number of peons there is thus accounted for.

The Controller of Military Accounts, Poona, explains that in Bombay the regular scale of pay for peons is R9, rising to R10 after 10 years' service, so that the proportion of peons on the higher pay will vary in each office. As regards the classification of the charges for sweepers, he reports that at Poona and Karachi sweepers are now provided for among the servants.

No. 4059, dated 10th August 1886.

It is a matter of small importance whether such petty charges as these for sweepers, &c., are classed as establishment or as contingent charges; but the practice should be the same in all offices and a uniform procedure of exhibiting the cost of servants should be followed.

Extra establishment.

17. The extra establishment is employed at Deolali during the camping season, and consists of—

	R
1 Clerk at R30 for 8 months	240
1 Peon at R8 for 7 months	56
	296

Percentage on Salaries.

18. The "Percentage on Salaries" consists of the following items:—

	Per month.	Per annum.
Store-keeper General's Office—		
1 Inspector at 10 per cent.	6	72
1 Inspector at 15 per cent.	7½	90
		162
Aden—		
1 Carpenter on R35 at 15 per cent.	5¼	63
1 Cooper on R40 at 15 per cent.	6	72
		135
TOTAL		297

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This allowance is the old grain compensation allowance, which used to be given also in the Civil Department in Bombay. It is granted according to a sliding scale in districts where grain (staple common food of the district) is sold at under 10 seers for the rupee.

Commissary General, Bombay, No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The authority for it is Indian Army Regulations, Vol. V, para. 174, which is quoted below.

"Grain compensation to clerks is allowed in Bombay as follows :—

(1) to clerks in receipt of the unrevised scale of pay.

(2) to clerks on the revised scale to such extent as will raise their present drawings to the amount they received on the old scale *plus* grain compensation."

It is said not to be granted to new employés, and old incumbents only draw it till such time as their pay is raised by promotion.

We observe that the rule ostensibly applies only to clerks; it seems questionable whether it should be applied to such appointments as those of carpenter and cooper.

Travelling expenses.

19. The provision for travelling expenses is distributed as follows :—

	R
Poona	285
Ahmednagar	28
Ahmedabad	120
Deesa	500
Karachi	260
Belgaum	294
Mhow	170
Nasirabad	130
Bombay	34
Quetta	960
	2,781

No details are given save in the case of Ahmedabad, where the amount provided is stated to be pony allowance of R10 a month for the Warrant Officer; and of Belgaum, where it is stated to be the amount due at annas 8 a mile for two inspection journeys each year to each of the outstations of Kolhapur and Vingorla.

The Commissary General, Bombay, explains that the allowance of R10 is not given to a Warrant but to a Non-Commissioned officer, and is allowed on account of the various places he has to visit, being situated at great distances. It is given under the authority of I. A. R., Vol. V, para. 61.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The sum of R34 provided for Bombay is for travelling expenses of the Executive Commissariat Officer, Bombay.

Contingent charges.

20. The Printing and Advertising charges are incurred chiefly in the two Bombay offices; the total amount provided in the local estimates has been reduced by more than half, so that it is not possible to give the distribution. The contingent expenses have been also reduced in the lump. The original provision for contin-

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gent charges, postage charges and charges for office rent, is distributed below—

	Office rent.	Postage charges.	Contingent expenditure.
	R	R	R
Storekeeper General	...	544	1,612
Bombay	...	419	1,606
Poona	...	367	840
Ahmednagar	240	105	209
Ahmedabad	...	125	188
Baroda	...	63	147
Deesa	...	241	574
Karachi	360	244	2,557
Hyderabad	160	100	423
Belgaum	240	230	966
Mhow	...	344	942
Nasirabad	160	176	573
Nimach	...	84	117
Aden	840	784	813
Quetta	...	1,900	6,599
	2,000	5,726	18,166
Added or deducted in lump	...	+74	—4,166
	2,000	5,800	14,000

The contingent expenditure consists to a large extent of charges for telegrams; other charges are for office furniture, peons' clothing, &c. The amount does not vary with the strength of the office; thus Ahmedabad, Ahmednagar and Deesa, with the same strength of office, have provided very different amounts for contingent expenditure. No explanation of this has been furnished.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

In reply to an enquiry as to the circumstances under which the charge for office rent arises, the Commissary General, Bombay, reports that it is necessary in some places owing to want of suitable Government buildings for offices.

Family allowances.

21. The family allowances are payable at three offices only, and are thus detailed:—

Storekeeper General's Office	2 Sergeants at	8	192
	1 child at	2-8	30
			222
Poona	1 Sergeant at	8	96
Ahmedabad	Family allowance at	13	156
	TOTAL		474

They are the ordinary family allowances for sergeants in the department.

22. It will be more convenient to consider the Transport Branch separately, and the next item to be considered is, therefore, the Subordinate Establishments.

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SUBORDINATE ESTABLISHMENT.

23. The details of Subordinate Establishment given in the printed budget are—

	R
Regimental establishments and marching allowances	36,991
Hospital purveyors and marching allowances	17,260
Godown establishment	1,04,012
Quartermaster's establishments and marching allowances	500
Cattle establishment and marching allowances	40,480
	1,99,243

Details of Regimental and Godown establishments.

24. The Regimental establishments and the Godown establishments are not classified in exactly the same way in all the offices; but the Appendix A to this Section shows the establishment employed under these two heads with such detail as seems necessary to facilitate comparison.

Variations in establishments enquired into.

25. These establishments are very unevenly distributed. The exact nature of the duties of the Agents is not clear. There are 13 Inspectors at Poona and 12 at Quetta; Ahmednagar has 6 Inspectors, whereas Ahmedabad and Belgaum have 5 and 4 respectively. The number of weighingmen does not appear to bear any fixed proportion to the amount of work. The number at Quetta is very large. The same remark applies to the begarees, peons, &c. Some offices have no permanent staff of this class, while others have a large number, Quetta having as many as 106. Some offices do without either watchmen or Police. Quetta has several classes of servants of a kind which are not employed at the other stations.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

With reference to the above remarks, we have received the following information from the Commissary General, Bombay:—

The Agents are in charge of small Commissariat stations called agencies, where they perform all the Commissariat duties performed at other stations by Commissioned Officers.

The number of victualling Inspectors or Agents, as they are now called, depends on the number of troops, as laid down in India Army Regulations, Volume V, paragraph 369.

The number of Store Inspectors depends on the amount of stores maintained and issued at each station, as also on the amount of work in connection with the Transport of Stores.

The above remarks apply also to weighingmen, begarees, peons, &c., who are employed only when necessary and when dooly-bearers or other permanent servants are not available.

The Quetta district required special descriptions of servants such as markers, &c., because men who do this work in Indian stations were not forthcoming at Quetta. If dooly-bearers are available for this purpose they are made use of.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

Dooly-bearers, when available, are employed as watchmen; when not available, servants of other classes are so employed.

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These establishments, we are of opinion, should be carefully reconsidered. The numbers employed at some stations appear high.

26. The charges for Hospital Purveyors are distributed below :—

Range.	Station.	1st class.	2nd class.	Total.	Cost.	R
Bombay	Bombay	1	1(*a*)	2	800	1,680
"	Deolali	1	1(*b*)	2	880	
Poona	Poona	1		1	600	2,320
"	Kirkee	1		1	600	
"	Purandhar		1	1	480	
"	Khundala		1(*c*)	1	160	
"	Satara		1	1	480	
Ahmednagar		1		1	600	600
Ahmedabad			2(*d*)	2	720	720
Baroda			1	1	480	480
Deesa	Deesa	1		1	600	1,080
"	Abu		1	1	480	
Belgaum	Belgaum	1		1	600	1,080
"	Kolhapore		1	1	480	
Mhow	Mhow	2(*e*)		2	1,200	2,160
"	Asirgarh		1	1	480	
"	Indore		1	1	480	
Nasirabad	Nasirabad	1		1	600	1,080
"	Taragarh		1	1	480	
Nimach		1		1	600	600
Hyderabad		1		1	600	600
Karachi		1	2	3	1,560	1,560
Aden		2	1	3	1,680	1,680
Quetta		2(*f*)		2	1,620	1,620
	TOTAL	17	16	33		17,260

At Quetta the rate of pay is higher than elsewhere.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

In reply to enquiries the Commissary General, Bombay, has supplied the following information :—

Purveyors are allowed according to the number of beds in each hospital.—(*Bombay Medical Regulations, page 68, section 7, paragraphs 4 and 5.*)

The scale of Purveyors for Deolali has been specially sanctioned by the Government of Bombay at one 1st and one 2nd class for the trooping season, and one 1st class for the non-trooping season.

Three Purveyors are required at Karachi for the three hospitals—Station General and Ghizri Sanitarium.

Only two Purveyors are employed at Aden, the third was provided in the estimate for the Isthmus Sanitarium Hospital, which was not, however, opened.

The Purveyors' establishments are entered in the Medical Department Budget (Grant 9), and amount to R 20,345: but the details are not found in the manuscript Budget Volume.

We have submitted our suggestions regarding the Purveyors and their establishments in our Note on the Military Medical Department, (Section L of this Chapter, paragraph 62.)

(*a*) For 5 months.
(*b*) For 7 months.
(*c*) For 4 months.
(*d*) One for 6 months.
(*e*) One for Station Hospital and one for Auxiliary Hospital.
(*f*) One at R 75 and one at R 60.

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Details of Cattle Establishment.

27. The cattle establishment consists of mucaddams and drivers for the Commissariat and Battery cattle. The details are given in the Appendix B to this Section. The number of animals, of which the establishment has the charge are given as nearly as they can be ascertained from the estimates for the feed of cattle, but these estimates include cattle attached to batteries, &c., for the feed only, and not for the charge of which the Commissariat Department is responsible, and it is not clear that in every case the Commissariat cattle are distinguished correctly.

Points requiring explanation.

28. As regards the ordinary establishment there is not much difference at the various stations. It is not clear, however, why an Inspector is wanted at Ahmedabad, Deesa and Nimach; the last station has also a clerk on R30 a month attached to this establishment; Farriers are kept for the ordinary establishments only at Abu and Belgaum; in the other stations, shoeing is treated as a contingent charge in connection with the feeding; thus in Bombay 12 annas per head per month is charged under this head. At Abu details of the petty contingencies are not given, but they fall at 12 annas per head per mensem.

No. 1 (Fin Comt)—3131, dated 13th August 1886.

With reference to the above remarks the Commissary General, Bombay, supplies the following information :—

In explanation of the necessity for Inspectors at Ahmedabad, Deesa and Nimach, he says that Inspectors are employed where there are transport as well as battery bullocks; but we remark that the details of the Transport Department Budget do not show that there are transport bullocks at these places.

The clerk at Nimach has since been withdrawn. A Farrier is allowed at Abu, because there are 25 mules there, and no other arrangement to shoe them is feasible.

At Belgaum the Farrier is employed to shoe the battery bullocks and the transport mules. For his pay he provides shoes, nails, &c., as well as does the work.

At Abu the petty contingencies include the cost of shoes and nails; the full estimate is not necessarily expended.

Quartermaster's Establishment.

29. No details are given of the provision of R500 for the Quartermaster's establishment.

COMMISSARIAT SUPPLIES.

30. The details of the Commissariat supplies in the printed Budget are as follows :—

	R
Provisions for Europeans	12,50,000
„ for Natives	5,00,000
Compensation to Natives for dearness of provisions	7,000
Purchase of Reserve Stock	5,000
Malt Liquor	2,61,190
Contingent expenses	33,000
	20,56,190

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Provisions for Europeans.

31. The following table compares the cost of provisioning Europeans at each station:—

Station.	Sub-Station.	No. of men.	Cost of provisions per man per annum.	Yearly Cost of: Provisions.	Tinning of cooking utensils.	Other charges.	5 per cent. to cover extra charges of Command rates.	Cooks.	Total.
			R a. p.	R	53	R	R	R	R
Bombay	Bombay	658	141 10 9	93,220	841	...	4,688	2,651	1,01,090
Poona	Poona	1,422	104 10 2	1,48,792	156	313	7,498	...	1,57,449
"	Satara	127	89 12 6	11,403	100	...	578	...	12,131
Ahmednagar	Ahmednagar	134	101 10 0	13,618	247	...	686	...	14,411
"	"	433	103 14 8a	44,996	507	...	2,262	...	47,505
Ahmedabad	Ahmedabad	200	118 14 9	23,784	300	...	1,214	...	25,498
Baroda	Baroda	190	105 10 8	20,077	350	...	1,019	...	21,396
Deesa	Deesa	367	95 6 7	35,016	120	...	1,768	...	37,134
"	Abu	95	157 0 5	14,917	5	...	752	...	15,794
Belgaum	Belgaum	148	90 2 3	13,341	100	...	672	...	14,113
"	"	643	90 4 6	58,051	300	...	2,917	...	61,268
	Kolhapore	94	101 9 0b	9,547	200	...	487	...	10,234
Mhow	Mhow	1,288	93 2 1	1,19,952	730	...	6,034	...	1,26,716
"	Asirgarh	103	111 1 5	11,442	200	...	582	...	12,224
"	Indore	103	83 8 3	8,602	100	—	435	...	9,137
Nasirabad	Nasirabad	597	86 8 9	51,669	280	...	597	...	54,546
"	Taragarh	74	95 15 4	7,101	50	...	357	...	7,508
Nimach	Nimach	458	93 13 2	42,971	440	...	2,170	—	45,581
Hyderabad	Hyderabad	339	100 11 8	34,147	380	...	1,978c	...	36,505
Karachi	Karachi	662	119 3 5	78,919	581	...	3,975	...	83,475
Aden	Aden	750	162 15 5	1,22,223	1,000	—6,094d	6,161	...	1,23,290
"	Perim	2	342 12 5	685	...	...	35	...	720
Quetta	Quetta	1,104	160 4 9	1,76,968	95	...	8,896	...	1,86,814
	Subordinate Stations	123	198 10 7	24,435	...	...	1,222	...	25,657e
TOTAL	...	10,114	...	11,65,876	8,467	—5,781	58,983	2,651	12,30,196
Add—Lump Addition	...	...	...	...	...	...	...	—	19,804
	...	...	...	...	...	...	...	—	12,50,000

a This includes a coffee ration.
b This includes a flour ration.
c This is an erroneous calculation. The calculation was first made for 40 more men, but this charge was not reduced.
d A deduction of R6,094 made on account of salt meat in stock
R11,140 of this on account of rations to 56 officers is apparently recovered and credited to Government.

Explanation of certain charges.

32. The charges for tinning cooking utensils vary, but not at all in proportion to the amount of provisions; thus Ahmedabad shows R500 for under R24,000 worth of provisions, and Belgaum R300 for R58,000 worth. The Commissary General Bombay, states that the difference is due to the cost of tinning materials and labour varying at each station, as well as to competition for the contracts. The rates in the estimates were fixed with reference to the previous years' prices.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The R313 entered for other charges at Poona is said to be for Kharkwasla water; there is a charge on the same account in the Godown Establishment charges. The water charged for here is used in the bakery; that for the Godown Establishment in watering casks.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The charge of 5 per cent. "to cover extra charges of Command rates" consists of the provision which is made to cover the extra charges incurred for troops when marching, &c. The cooks at Bombay are said to be required for the camping season at Deolali. Troops arrive there from England or proceed thence to England, and as they are unaccompanied by cooks, special arrangements have to be made.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

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No. 1 (Fin. Comt.)—4059, dated 10th August 1886.

The Controller, Military Accounts, Poona, gives the same explanation about cooks; and adds that cooks for rest-camps are provided for under Grant 7.

Further details of cost of provisions per head.

33. The cost of the rations per man per annum varies more than might be expected. The details of the cost of the Rations are given in the following statement:—

		Bread.	Beef.	Mutton.	Rice.	Flour.	Salt.	Sugar.	Tea.	Coffee.	Potatoes.	Vegetables.	Wood.
		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Bombay .	Bombay .	30 6 8	39 4 10	20 11 9	2 5 5	4 2 6	0 11 5	9 0 7	4 13 4	7 2 1	11 9 9	2 13 7	8 8 10
Poona .	Poona .	21 0 0	27 3 0	15 11 4	2 7 1	2 10 7	0 12 8	9 0 7	9 10 10	...	8 6 5	1 3 7	6 8 0
" .	Satara .	17 1 9	14 15 3	10 4 8	5 11 3	...	1 3 0	9 14 9	10 3 0	...	12 13 4	2 0 7	5 8 11
Ahmednagar .	Ahmednagar	28 8 3	18 7 4	15 14 7	2 5 6	2 13 8	0 11 5	9 0 7	9 10 10(a)	...	7 10 3	1 6 10	5 0 9
Ahmedabad .	Ahmedabad .	33 4 3	29 8 9	11 14 8	2 13 7	2 13 7	0 13 11	8 14 7	9 10 10	...	11 9 9	1 10 1	6 12 9
Baroda .	Baroda .	36 1 11	13 9 6	9 12 0	2 7 1	3 5 3	0 12 8	9 14 9	10 2 6	...	11 14 8	1 13 4	5 13 0
Deesa . .	Deesa . .	29 8 3	15 2 10	8 13 10	5 9 7	...	0 11 5	8 14 7	9 10 10	...	12 3 6	2 2 3	3 9 6
" . .	Abu . .	51 5 3	16 4 0	40 12 1	6 8 3	...	0 15 2	8 14 7	9 10 10	...	15 5 3	3 3 4	4 1 8
Belgaum .	Belgaum .	16 13 11	14 15 3	12 13 10	4 1 2(b)	...	1 6 10	9 0 1	9 10 9	...	16 4 8	...	4 15 9
" . .	Kolhapore .	21 13 9	19 0 6	13 4 4	1 10 0	3 14 6	1 6 10	9 0 1	9 10 9	...	16 4 8	...	5 7 7
Mhow . .	Mhow . .	26 9 10	15 15 7	12 6 6	4 0 1	...	0 12 8	9 14 10	10 2 11	...	7 15 1	1 6 0	3 14 7
" . .	Asirgarh .	26 9 10	16 5 0	19 3 8	4 4 5	..	0 15 2	9 14 10	10 2 11	...	19 6 5	1 1 11	3 1 3
" . .	Indore .	18 8 7	10 3 2	10 0 4	4 14 3	...	0 11 5	9 14 10	10 2 11	...	12 3 6	2 0 7	4 12 8
Nasirabad .	Nasirabad .	19 0 0	11 7 3	10 11 9	3 0 2	...	0 10 9	8 14 7	9 10 9	...	12 7 7	1 1 11	6 8 0
" .	Taragarh .	19 0 0	11 7 3	10 11 9	3 8 3	...	0 15 2	8 14 7	9 10 9	...	17 11 6	1 6 10	9 9 8
Nimach .	Nimach .	19 0 2	14 15 3	11 6 2	5 4 9	...	0 11 5	8 14 7	4 13 5	6 0 5	15 9 4	4 1 7(c)	3 0 11
Hyderabad .	Hyderabad .	23 9 11	23 0 4	11 7 9	4 14 2	...	0 10 2	9 0 6	9 10 9	...	12 1 11	2 7 1	3 13 1
Karachi .	Karachi .	24 5 4	28 0 5	20 8 5	3 7 8	3 12 10	0 11 5	9 14 10	6 1 9	7 2 1	9 2 8	2 1 5	4 14 4
Aden . .	Aden .	31 1 0	52 3 0	24 6 0	3 10 8	4 1 7	0 3 10	8 15 10	8 6 5	..	19 8 10	4 4 5(d)	6 1 10
" . .	Perim .	45 10 0	...	228 2 0	7 15 1	...	0 7 7	10 2 11	12 3 6	...	25 10 7	5 11 3	6 13 6
Quetta . .	Quetta .	32 7 6	41 15 2	24 4 3	6 15 9	..	0 14 0	10 8 3	10 15 2	...	18 7 2	5 14 11	7 14 7
...	Subordinate Stations .	45 10 0	...	91 4 0	4 14 6	...	0 13 9	11 2 10	10 15 1	...	18 12 7	7 4 4	7 13 8

(a) The other ration at Ahmednagar gives—

	R a. p.
Tea	4 13 5
Coffee	7 2 1
Total .	11 15 6

(b) The other ration at the same place is—

	R a. p.
Rice	1 2 6
Flour	3 0 11
Total .	4 3 5

(c) Includes R3-3-4 for European vegetables.

(d) Includes R0-9-9 for pickles.

Check on charges.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

34. These charges, the Commissary General, Bombay, states, are regularly checked with price-currents, and with local rates and with contracts concluded in the previous three years.

No. 4059, dated 10th August 1886.

The Controller, Military Accounts, Poona, reports that, as a rule, supplies required by troops are obtained under contract, and the charges are compared with the contract rates. In the case of any particular article being obtained, for which no contract exists, the charges are checked with price-currents.

Prices of bread and meat.

35. The price of bread is much higher in Ahmedabad than in Ahmednagar, although the price of flour is the same in the two stations; and the price in Ahmedabad is higher than in Bombay, where the price of flour is nearly half as much again. The price of bread at Baroda, Deesa, Abu, Ahmedabad, and Ahmednagar seems very high. The price of meat necessarily varies considerably, but that of beef seems very high at Ahmedabad.

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The Commissary General, Bombay, reports that the variations in the rates at different stations have been the subject of enquiry by the Government of India. He forwards copies of two reports of his on the subject, in which he points out that in Bombay there are very few Government bakeries and butcheries, so that the articles of food have to be obtained on contract; and even where there are such, they are let out to contractors who have to pay rent for them. Contract rates necessarily vary from station to station, and the practice is to consider a contract as a whole and not to reject one part of a tender and accept another, unless the prices are very exorbitant.

He advocates the establishment of Government bakeries and butcheries at every station; and the more extended establishment and use of Government mills. These would at first necessitate extra expense, but would eventually, he thinks, be more economical.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

As regards the particular cases mentioned above, he also informs us that at Ahmedabad the contractor has to use the Government building for which he pays R90 per month. The flour is a small quantity, the chief item in the contract being bread; in deciding on the contract the total of the entire class is taken into consideration.

At Baroda and Abu also the contractors pay rent for the Government building provided for them. The prices at the stations named contrast with the price-currents as follows:—

	Baroda.	Abu.	Ahmedabad.	Deesa.	Ahmednagar.
Contract .	0 3 2	0 4 6	0 2 11	0 2 6	0 2 6
Price-current .	0 4 0	0 7 6	0 6 0	0 2 8	0 2 10

The contractor for beef at Ahmedabad has to pay rent for the Government slaughter-house; the rate is R3 against the bazar rate R4.

Tea and coffee.

36. The price of tea at most stations is the same; at Satara it was shown as 8 annas per head more than at Belgaum, and at Baroda at 8 annas more than at Ahmedabad; and it was explained that the tea for Satara is sent from Poona, and for Baroda from Ahmedabad, so that Government has to bear packing and transit charges.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

The contract does not provide for delivery at these stations. The price at Mhow and its sub-stations is also high, but it is explained that this was an error in the Budget. Coffee is only issued at a few stations; it invariably enhances the cost. The Commissary General reports that coffee is issued when the troops prefer it.—(*India Army Regulations, Volume V, paragraph 289.*)

Vegetables.

European vegetables are issued only in very small quantities save at Nimach.

Method of dealing with tenders should be amended.

37. With reference to the Commissary General's remarks as to the practice in the Department in accepting tenders as a whole, we think that a change should be introduced, and that in dealing with tenders, Commissariat officers should reject individual items in a tender, which can be obtained cheaper and of better quality by purchasing at other stations. For instance, if flour of good quality can be obtained cheaper at Baroda, by purchasing at Ahmedabad and carrying it to Baroda, than by buying it direct at Baroda, this course should be adopted.

Suggestion regarding bakeries, &c., merits consideration.

The Commissary General's remarks regarding the establishment of Government bakeries, butcheries, and additional flour mills appear worthy of attention.

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

Provisions for Natives.

Details by Stations.

38. Provisions for Natives are issued at only a few stations. The total provision has been reduced by a lump deduction which has not been distributed in detail.

The original provision in the detailed estimates is based on the actuals of 1883-84, and is as follows :—

	R
1. Storekeeper General, Bombay	16,180
2. Executive Commissariat Officer, Bombay	1,744
3. Karachi	1,310
4. Aden	1,33,706
5. Quetta	4,27,960
Total	5,80,900
Lump deduction	—80,900
	5,00,000

Numbers of men and cost per head.

39. The provision under 1 and 3 and about R4,000 of that under 4 is made for Native troops going to sea, or on foreign service ; but details are not given. Item 2 is the cost of provisioning 2 tindals and 18 lascars at Oyster Rock and Middle Ground, Bombay Harbour Defences.

Items 4 and 5 are thus distributed :—

	Fighting men.			Public followers.			Private followers.			Total cost of provisions.	Other charges.	Grand Total.	
	No.	Cost per annum per man.	Total cost.	No.	Cost per annum per man.	Total cost.	No.	Cost per annum per man.	Total cost.				
		R a. p.	R		R a. p.	R		R a. p.	R a. p.	R	R	R	
Aden	1130	88 10 1	1,00,152	363	59 9 5	21,631	..	...	...	1,21,783	3,900(a)	1,25,7 73	1,33,704
Perim	52	131 4 0	6,825	9	103 7 2	931	4	43 12 8	175 2 8	7,931	...	7,931	
Quetta	1608	62 9 3	1,00,621	1215	44 2 4	53,639	..	...	...	1,54,260	10,500(b)	1,64,760	4,27,960
Quetta Sub-stations	3637	62 6 10	2,27,048	372	43 14 6	16,331	...	...	...	2,43,379	19,821(b)	2,63,200	

(a) For Native troops at sea, mentioned above.
(b) Extra 5 per cent. to cover extra charges for command rates, calculated on a larger amount and not reduced.

Details of cost per head.

40. The cost of the rations at the above places is made up as follows :—

Articles.	Aden.		Perim.		Quetta.		Quetta Sub-stations.	
	Fighting men.	Followers.	Fighting men	Followers.	Fighting men.	Followers.	Fighting men.	Followers.
Flour	28 5 7	21 4 2	39 14 9	24 15 3	19 6 3	14 8 8	18 10 10	14 0 2
Rice	20 12 5	13 18 7	21 6 2	17 13 2	19 10 10	14 12 1	19 10 1	14 11 6
Dhall	7 2 1	7 2 1	9 9 2	9 9 2	5 5 0	5 5 0	5 6 1	5 6 1
Ghee	17 13 2	8 14 7	18 8 7	9 4 3	17 5 2	8 10 7	17 14 1	8 15 0
Salt	3 10	3 10	7 7	7 7	14 0	14 0	13 9	13 9
Sugar	...	..	4 1 2	4 1 2				
Ookum	1 1 1	1 1 1	1 6 10	1 6 10				
Lime-juice	...	..	13 11 0	13 11 0				
Curry stuff	1 12 6	1 12 6	1 12 6	1 12 6				
Vegetables	5 5 7	5 5 7	13 8 9	13 8 9				
Firewood	6 1 10	...	6 13 6	6 13 6				
Total	88 10 1	59 9 5	131 4 0	103 7 2	62 9 3	44 2 4	62 6 10	43 14 6

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Section G.—Commissariat Department, Bombay—Grant 4.

Consideration of specially high prices at Aden.

41. The charge at Aden is higher than that at Quetta, partly because of the extra articles of diet provided there. Further, flour costs nearly half as much again at Aden as at Quetta, though bread (see the European Rations) is cheaper at the former. A similar comparison between Perim and the sub-stations of Quetta in respect of bread and flour is even more striking.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

The Commissary General, Bombay, points out that the extra articles at Aden and Perim are issued under India Army Regulations, Volume V, paragraph 529, and have been introduced for special local reasons; that wheat is locally procurable at Quetta and the atta prepared from it is cheaper than that at Aden, which has to be shipped there; that the Quetta flour is not good enough for making bread; and consequently flour has to be sent up by land carriage, which makes the bread more expensive than at Aden; and that the case of Perim is special, the small quantity used there, and the loss by deterioration being specially great.

In the same letter we are also informed that all supplies of food at Aden are procured in the open market by competition. No portion of the cost of the rations supplied to Native troops at Aden is recouped from their pay, as service there is reckoned service beyond sea, so that rations are issued to followers and troops both there and at Perim free of charge (India Army Regulations, Volume V, paragraph 522); followers drawing R15 per mensem and upwards are not, however, entitled to free rations (paragraph 526).

Experiment might well be made in the direction of obtaining a portion of the Indian supplies needed at Aden by purchasing them in India at stations where prices are comparatively low and transporting the articles to Aden. This course would probably tend to reduce prices at Aden and thus lead to economy.

Compensation for dearness of provisions.

To whom payable and under what rules.

42. The charges for compensation to Natives for dearness of provisions are for amounts payable to the lowest grades of servants in the Godown and Cattle Establishments. They are generally estimated at the amount payable in the previous year. The amount of grain compensation is calculated in the manner laid down in India Army Regulations, Volume I, Part II, paragraph 443.

Details of amount per head per mensem.

43. The monthly amount of compensation per head at the various stations is as follows:—

	R	a.	p.
Bombay Storekeeper General	1	7	4
Bombay Executive Commissariat Officer	1	7	5
Deolali	1	1	2½
Poona	0	8	1
Kirkee	0	8	1
Purandhar	0	5	11
Ahmednagar	0	3	11
Ahmedabad	0	9	2
Baroda	0	7	2
Deesa	0	6	5
Abu	0	7	0
Belgaum	*Nil.*		
Mhow	0	0	3
Asirgarh	0	2	2
Indore	0	2	11
Nasirabad	*Nil.*		
Nimach	0	1	9
Hyderabad	0	3	6
Karachi	0	2	6
Aden	*Nil.*		
Quetta	*Nil.*		

The amount payable to each individual is very inconsiderable, save at Bombay and Deolali.

The stations as regards dearness for Natives do not rank at all in the same order as they do in respect of dearness for Europeans. At Aden and Quetta rations are issued to those Native employés who in other stations receive compensation for dearness of grain, so that no compensation is payable at them.

Purchase of Reserve Stock.

Details of estimates.

44. Provision for the purchase of Reserve Stock is made only at Bombay and at Mhow.

At the two Bombay offices, provision is made for the purchase of biscuit. The Mhow provision is for Asirgarh, and is as follows :—

NAME OF ARTICLE.	Quantity for three months' stock.	Amount.
	R	R
Dhall	4,845¾	289
Rice	20,702½	1,282
Wheat	32,598	1,674
Ghee	2,126	850
Salt	1,223	64
Firewood	88,020	247
		4,406

Explanation of the Asirgarh provision.

45. The Commissary General, Bombay, informs us that the reserve is maintained at Asirgarh because it is a fortress, the articles kept in stock being sold periodically, when they can no longer be kept without deterioration, and then replaced. The provision made annually is not fully expended. He adds that it has been already proposed to Government to reduce the reserve from three to two months' supply and to issue the reserve articles from time to time to the troops, replacing them by new purchases under ordinary provision contract; but that in the case of Native followers, for whom a reserve has to be maintained, dhall and ghee will have to be periodically sold.

No. 1 (Fin. Comt.)—3131, dated 18th August 1886.

The question of keeping up the Reserve Stock at Asirgarh, so as to entail a minimum loss to the State, may well be re-considered.

Malt Liquor.

46. The estimate for Malt Liquor is distributed as follows :—

	R
Bombay	55,150
Poona	55,590
Ahmednagar	10,500
Belgaum	18,750
Mhow	39,600
Nasirabad	48,600
Nimach	33,000
	2,61,190

Price and source of supply.

47. The price is taken at R50 per hogshead at all stations, except the last two; at Nasirabad the estimate is at R54, and at Nimach at R55 per hogshead.

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From the Commissary General, Bombay, we learn that country-brewed malt liquor for Nasirabad and Nimach is supplied by the Bengal Crown Brewery Company, whilst at other stations named it is supplied by Messrs. Meakin & Co., from their brewery at Dapuri, near Poona.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

That required at Karachi, Hyderabad, Ahmedabad, Deesa, Abu, and Aden is imported from England.

The question of a cheaper supply of Hill Beer has been separately dealt with and disposed of.

Contingent Charges.

Nature of charges.

48. The contingent charges are chiefly for petty articles and day labourers required in connection with storing, bottling, casking, &c., malt liquor and rum, and with storing and packing other articles. The estimates vary considerably at the different stations, and do not bear any fixed proportion to the general expenditure.

Distribution of charges.

49. The amounts provided are as follow :—

	R
Bombay Storekeeper General	9,640
Executive Commissariat Officer	1,690
Poona	750
Ahmednagar	555
Ahmedabad	190
Baroda	174
Deesa	731
Karachi	5,229
Hyderabad	1,405
Belgaum	411
Mhow	390
Nasirabad	105
Nimach	70
Aden	1,190
Quetta	1,[illegible]30
	24,360
Lump addition	8,640
TOTAL	33,000

Provision for coolie labour.

50. The amounts provided for extra coolie labour are very large in some cases ; thus—

	R
Karachi	2,000
Storekeeper General	1,500
Bombay	600
Ahmednagar	434
Deesa	360
Hyderabad	1,025

Some of these amounts are evidently on account of coolies, who are, for all practical purposes, permanently entertained, and ought apparently to be brought on the list of establishment, if their services are really required. But the Commissary General, Bombay, represents that the coolies are engaged from time to time in such number as required; and as the daily requirement is not uniform, no fixed number can be permanently engaged.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

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Explanation of high estimates in certain cases.

51. The Quetta estimate seems extravagant in some respects, as for instance—

	R
Sealing wax	219
Packing needles	31
Twine	250
Candles	100

The only explanation of this which has been furnished is, that the Quetta Commissariat had to make sufficient provision to meet extraordinary requirements of that station.

Commissary General, Bombay, No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Aden provides R120 for "grease," and Belgaum R87 for camphor. We are, however, informed that the grease at Aden is used in the steam bakery and for carts, and is required to the same extent annually; and that the camphor for Belgaum was specially provided for, as it was required for preserving articles of woollen clothing from damp, which is excessive at that station.

Commissary General, Bombay, No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

COMMISSARIAT SERVICES.

52. The details of the "Commissariat services" are given in the printed Budget as follows :—

	R
1. Purchase of live-stock	10,000
2. Feed of Commissariat cattle	1,19,500
3. Hire of transport	1,50,000
4. Sea and Inland Water charges	23,720
5. Railway charges	4,00,000
6. Feed of Horses	2,57,780
7. „ Battery mules and yaboos	44,460
8. „ „ bullocks	50,600
9. „ „ elephants	8,740
10. Regimental equipments and Camp contingencies	4,300
11. Cattle gear, implements, godown furniture and contingencies	80,000
12. Freight charges of stores from England	14,000
13. Freight charges of stores from port to port	8,200
14. Miscellaneous	1,49,800
TOTAL	13,21,100

Purchase of Live Stock.

Estimates not considered in detail.

53. The first item represents the estimated cost of bullocks, horses and mules required to replace casualties amongst the cattle to be maintained in the Commissariat Department. The provision made in the detailed budgets has been cut down by nearly one-half; no good purpose will, therefore, be served by examining those details. The actual cost in 1883-84 under this head was R7,756.

Feed of Cattle, Horses, Elephants, Mules, &c.

Details of estimates with yearly rates per head.

54. The charges for the feed of Commissariat, battery and regimental cattle (items 2 and 6 to 9), may best be considered together; they have been mixed up in some of the detailed estimates, and generally it is unnecessary to distinguish the objects for which the cattle are used.

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Appendix C to this Section contains an abstract of the details under these heads.

The total of this table exceeds the total of the items quoted (*a*) from the printed Budget by 1,92,793; the items feed of battery and cavalry horses and Commissariat horses having been reduced in lump by R1,87,793 and feed of battery mules by R5,000.

	R
(*a*) 2 . . .	1,19,500
6 . . .	2,57,780
7 . . .	44,460
8 . . .	50,600
9 . . .	8,740
	4,81,080

The columns for feed of bullocks, camels and elephants, therefore, alone represent the true details of the estimate as finally passed.

Difference in scales.

55. The scales for all animals show great varieties.

The following table, giving details of the feed of bullocks at the various stations, sufficiently illustrates this as regards that class of animal:—

	Bombay.				Poona.						Ahmednagar.				Ahmedabad.				Baroda.						Belgaum.				Mhow.				Nasirabad.				Nimach.			
	lb	R	a	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.
Gram . .	5	65	2	10	6	63	8	9	6	63	8	9	6	53	12	4	6	63	8	9	5	51	9	7	6	61	14	8	6	53	12	4	6	54	9	5	6	50	14	9		48	8	6	6	58	4	0
Hay . .	20	69	5	7	...	...			25	69	9	3		...			2	38	3	4	20	36	0	1	25	45	0	1	20	26	12	10	25	63	14	0	25	77	9	0	20	51	1	7	25	63	14	0
Kurbee . .	...	...			25	98	1	6	..	...			...	66	2	6	..	...			..	...			...	...			...	...			..	...			..	...			...	...			...	...	
Salt . .	...	0	1	10	...	1	4	2	...	1	4	2	...	1	6	2	..	3	1	5	...	0	2	1	..	0	2	1	..	1	15	8	...	1	9	11	...	1	0	8	...	1	9	11	..	1	9	11
Shoeing . .	...	9	12	0	...		...		..		...		...	9	0	0	...		...		...		...		..		...		..		...		...		...		...	9	0	0		11	4	0	...	11	4	0
Mussala . .	...		...		...	2	4	0	...	2	4	0	...		...		..	6	0	0	...		...		..		...		...	3	12	0	...	1	5	10	...	1	8	0		0	12	0	...	0	12	0
Other petty contingencies	...		...		...	6	12	0	...	6	12	0	...		...		...	6	0	0		6	0	0	..	6	0	0	...	1	8	0	...		...		...		...		...		...		.		...	
TOTAL .	...	144	6	3	...	171	14	5	...	143	6	2	...	130	5	0	..	116	13	6	...	98	11	9	...	113	0	10	...	87	12	10	.	121	7	2	...	140	0	5	..	113	4	2	...	135	11	11

Different scale for battery and transport bullocks.

56. Even at the same station the scale is sometimes different for the same class of animal; thus in some cases a different scale is used for battery bullocks, but in other stations the same rate is used for all. In Poona, owing to the use of kurbee for one class and hay for the other, there is a difference of R28 odd in the rate per head for the year.

No. 1—(Fin. Comt.)—3131, dated 13th August 1886.

The Commissary General, Bombay, explains that a different scale is laid down in the India Army Regulations for battery and Commissariat bullocks (*vide* Appendix 37, Vol. V., Suplement), and that the estimates were framed accordingly. He also says that kurbee is a superior fodder, and has often been adopted in preference to hay to keep the bullocks in condition; and that the subject of issuing hay instead of kurbee is now under consideration. In reply to a further enquiry, which we addressed to him on the subject, he stated that he saw no objection to the assimilation of the scale of rations for battery and transport animals. The questions of the substitution of hay for kurbee and of the assimilation of the scales for battery and transport cattle generally are of considerable importance, from the point of view of economy, and should receive early and careful attention.

No. 1—(Fin. Comt.)—4679, dated 20th October 1886.

Differences of rates for mussala, petty contingencies, and shoeing.

57. At several stations large charges are made for mussala and other petty contingencies, while in other stations no such charge is made; the charge for mussala is highest at Ahmedabad. The charge for shoeing is not uniformly exhibited; it may, however, in some cases be included in the charge for petty contingencies.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

In explanation of these differences, the Commissary General, Bombay, states that where no provision is made for mussala and petty contingencies, the charge for these was met from general expenditure; that provision for such charges is made

according to requirements by the local Executive Commissariat Officers, and is utilised to the extent required; and that in some cases shoeing charges are included in petty contingencies; and when the latter grant is exceeded, the charge is met from the 5 per cent. provided for in the estimate for marching expenses. In a subsequent letter the Commissary General reports that the shoeing charges can be provided in the Budget under one heading in all cases, but the cost cannot be made uniform.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

58. The charge for salt varies owing to rock salt being provided, as well as common salt in certain cases, but not in others. With reference to this the Commissary General, Bombay, reports that rock salt is used for slaughter-cattle generally; common salt as ration to transport cattle; he also refers to India Army Regulations, Vol. V, footnote to Appendix 37 (Supplement), as authorising the supply of rock salt in all cases. The fact remains that in some cases provision is made for rock salt, while it is not in others.

Variations in charge for salt.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886; and
No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

59. Similar discrepancies occur in connection with the rates for horses. It does not seem necessary to abstract all these rates; but it may be noticed that in several cases there is a "charge for grinding" gram at various rates between R3 and R4, while in other cases there is no such charge. The Commissary General, Bombay, explains that a charge of 1½ annas for crushing 80lb gram is admissible under India Army Regulations, Vol. V., paragraph 869; this charge is to cover all petty charges incurred in preparing the food; it is not provided for at stations where boiled cooltee is supplied to horses under contract. At Poona there are two different scales used (besides the special scale for Colonial horses, which occurs in several stations), one being nearly R20 below the other. The only explanation furnished in respect of this is that the lower scale is for remount horses of No. 2 Mountain Battery; but it is not stated why the lower scale is sufficient in the one case and insufficient in the others. The only case in which Commissariat horses are kept is in Bombay. It is explained that these horses are kept for conveying the sick and families from railway stations to barracks, and for funeral parties, since the cemetery is nearly 6 miles from Bombay.

Similar differences in scale of feed for horses.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

No. 1 (Fin. Comt.)—4679, dated 20th October 1886.

Hire of Transport, Sea, and Railway Charges.

60. Items 3, 4, and 5 have the following further details given in the printed Budget:—

	Hire of Transport.	Sea and Inland Water charges.	Railway charges.
	R	R	R
Movement of troops (European) . .	18,000	6,000	85,710
Ditto (Native) . .	9,000	4,000	1,20,000
Commissariat	87,790	8,000	80,000
Clothing	1,090	200	4,310
Barrack	2,780	340	1,590
Medical	4,970	180	8,420
Ordnance	24,920	4,000	87,920
Miscellaneous	1,450	1,000	12,050
TOTAL .	1,50,000	23,720	4,00,000

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Provision for these occurs almost entirely in the Storekeeper General's Budget; details of some items are given, but the final estimates have been so materially altered that no good purpose would be served by referring to the details in the original estimates.

Regimental Equipments and Camp Contingencies.

61. The heading Regimental Equipments and Camp Contingencies consists of charges for cocoanut oil and cotton for lamps, and hay or straw for tents for troops on the march. The details are in many cases not given, but the provision made originally at each station is shown below—

Bombay.	Poona.	Ahmednagar.	Ahmedabad.	Baroda.	Deesa.	Belgaum.	Mhow.	Nasirabad.	Nimach.
520	70	340	310	33	206	1,500	10	410	20

The vast difference between the R10 for Mhow and R1,500 for Belgaum, the Commissary General, Bombay, explains to be due to the fact that Mhow is on the line of Railway, and so troops do not march there, whereas Belgaum is off the line and all troops have to march there.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Cattle Gear, Godown Furniture, &c.

62. Under the head of Cattle gear, &c., the provision made in the original detailed estimates amounted to R1,06,395; this has been reduced to R80,000; but as the actuals for 1883-84 were only R37,450, and the estimate for 1884-85 only R50,000, the provision would still seem to be unduly high.

Estimate apparently excessive.

63. The detailed estimates under this head are supported by numerous lists of the articles of equipment (*a*) or deadstock (*b*) to be purchased or repaired, but there is no indication that these lists are checked in any way, and the differences in them are striking. The original estimates were as follows :—

Nature of charges and check on them.

	R
Storekeeper General	9,700
Bombay	8,070
Poona	1,840
Ahmednagar	2,080
Ahmedabad	1,350
Baroda	793
Deesa	3,137
Karachi	11,378
Hyderabad	2,217
Belgaum	4,228
Mhow	6,750
Nasirabad	2,188
Nimach	1,570
Aden	7,234
Quetta	43,860
TOTAL	1,06,395

The Quetta estimate includes a provision of R34,040 for purchase of deadstock and is supported by a list of about 200 or more articles.

(*a*) Brushes, bridles, curry combs, gram bags, head stalls, heel ropes, harness, whips, composite candles, oil, soap, wicks, medicines, and such like.

(*b*) Buckets, canisters, chisels, choppers, funnels, hydrometers, padlocks, traps, gunny bags, packing cases, and so on.

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The principal items in that estimate are—

	R
Teakwood boxes	1,300
Ditto vats	6,000
Almirahs with glass doors	600
Scales	1,800
Teakwood horses	500
Portable ovens	625
Gunny bags	7,500
Sheeting-cloth bags	1,562
Puckals, &c.	1,850
Khajawas	1,750
Tarpaulins	5,057
TOTAL	28,544

which make up more than three-fourths of the estimate.

These items might be checked in detail, or some limit might be fixed to the amount to be provided each year.

Freight Charges.

64. Of the charges for freight there are no details ; they follow pretty closely the actuals for 1883-84.

Miscellaneous Charges.

65. The details of the miscellaneous charges, as given in the printed Budget, are—

	R
Supply of water at Aden	65,000
Incidental charges	62,300
Toll on troops and military stores at Bombay	22,500
	1,49,800

Aden and Perim water-supply.

66. The whole cost of the supply of water at Aden and Perim is not shown under this head ; the establishment charges are shown under the godown establishment (see paragraph 24 and Appendix A). The detailed estimate received from Aden amounts to only R50,900 ; the reason for the increase to R65,000 was not stated.

No. 4059, dated 10th August 1886.

The Controller, Military Accounts, Poona, informs us that a proposal is under consideration to provide for the establishment under this head instead of under Godown Establishment, and that the local estimate was raised with reference to the actuals of the last previous year, 1883-84, when the charges amounted to R64,365.

The details of the R50,900 are as follows :—

At Aden.

Condensing charges.	R	
Coal	20,125	
Other stores	1,704	
Cost of rations to engineers, stokers, &c.	3,319	
Coolies for coal, &c.	1,100	
Boiler Inspection Fees	75	
Extra establishment	2,261	
	28,584	
Add—Profit by fraction	10	
	28,594	
Distribution charges	19,085	
Total for Aden	47,679	+ Establishment charges R9,079=R56,758.

At Perim.

Condensing charges.		
Coal	1,400	
Other stores	268	
Rations to engineer, &c.	1,553	
Total for Perim	3,221	+ Establishment charges R 2,376=R5,597.
GRAND TOTAL	50,900	+ Establishment charges R11,455=R62,355.

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Incidental charges.

67. A small amount is provided in each office for incidental charges; the total of the detailed budgets amounts to only R18,500; the increased provision has been made by a lump addition in the general Budget.

TRANSPORT BRANCH—PERSONNEL.

68. Of the Transport Branch, personnel, the following details are given in the printed Budget:—

		R
	(a) Depôt and Regimental.	
1	Assistant Commissary General for Transport	16,261
2	Deputy Assistant Commissaries General	18,328
1	Sub-Assistant Commissary General, 1st class	5,872
1	Ditto ditto 2nd class	5,531
2	Warrant Officers	3,420
3	Non-Commissioned Officers	3,000
18	Office Establishment	11,460
6	Servants	504
	Equipment Establishment	1,920
	Cattle Establishment	1,51,725
	Allowances for charge of Regimental Transport	10,564
	Travelling and outstation allowances	3,000
	Postage charges	820
	Family allowances	536
	Contingent expenses	4,486
		2,37,427
	(b) Ambulance Transport.	
3	Non-Commissioned Officers	3,000
	Dooly-bearers and marching allowances	1,18,188
		1,21,188

Depôt and Regimental.

Pay and location of superior officers;

69. The pay of the superior officers is the same as in the other branches of the Commissariat Department. The Deputy and Sub-Assistant Commissaries are stationed at Poona, Mhow, Karachi, and Quetta.

of Warrant and Non-Commissioned officers.

70. The Warrant Officers are a Conductor (R160), and a Sub-Conductor (R125), the former at Poona, and the latter at Karachi. The Non-Commissioned Officers receive the same pay as in the Commissariat Department. They are stationed—one at Poona and two at Mhow.

Office and menial establishment.

71. The Office Establishment and servants are distributed as follows:—

			R	R
	Administrative Office.			
1	Head Clerk @ R100			1,200
1	2nd " " R65			780
1	3rd " " R20			240
3	Peons " " R7			252
				2,472
	Poona, Mhow, and Karachi Offices.			
1	Head Clerk @ R75		900	
1	2nd " " R65		780	
1	3rd " " R30		360	
1	4th " " R20		240	
1	Peon " " R 7		84	
		each	2,364	7,092
	Quetta Office.			
1	Head Clerk @ R100			1,200
1	2nd " " R60			720
1	3rd " " R40			480
				2,400
				11,964

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Compared with the Commissariat Office Establishments, the rates of pay do not seem extravagant.

Equipment establishment. No. (Fin. Comt.)—3131 and No. 1 (Fin. Comt.)—4679, dated 13th August 1886 and 20th October 1886.

72. The Equipment Establishment was not detailed in the Budget; but the following details of it have been furnished by the Commissary General, Bombay :—

1 Clerk	R 35	1 Bellows boy	R 6
1 Storekeeper	„ 20	1 Hammerman	„ 12
1 Blacksmith	„ 30	1 Saddler	„ 20
1 Carpenter	„ 30	1 Peon	„ 7

Cattle establishment.

73. The details of the Cattle Establishment are as follows :—

	Poona.	Poona Mountain Battery.	Mhow.	Karachi.	Sind Regimental Transport.	Quetta District.	Quetta Mountain Battery.
Supervising Establishment	1,200	...	840	360	552	...	Details not found.
Elephant Establishment	3,672	...	6,312	...	...	...	
Mule Establishment	16,176	576	12,768	5,244	9,984	62,004	
Shoeing and Veterinary Establishment	1,380	...	1,080	540	540	3,780	
Artificers	3,384	...	2,340	1,044	1,524	8,148	
Godown Establishment	...	...	...	...	...	1,200	
Marching batta to above Establishment	1,680	...	...	300	600	...	
Compensation for dearness of grain	...	...	...	...	427	...	
	27,492	576	23,340	7,488	13,627	75,132	4070
	1,51,725						

Supervising establishment.

74. The Supervising Establishment consists of Inspectors and is detailed as follows :—

	Inspectors On R40.	Inspectors On R30.	Peons On R6.	
Poona	1	2	...	1,200
Mhow	1	1	...	840
Sind Regimental	1	...	1	552
Karachi	...	1	...	360

No. 3131, dated 13th August 1886.

In answer to our enquiry why Supervising Establishments are required for Poona, Mhow, &c., when none are provided for the large Subordinate Establishment at Quetta, the Commissary General, Bombay, explains that the transport at Quetta is in regimental charge and is supervised by Non-Commissioned officers of the regiments who are granted allowances for doing transport work.

No. 4679, dated 28th October 1886.

The Supervising Establishment for the Sind Regimental Transport belongs to the depôt proper. There are transport animals at Karachi belonging to the depôt in addition to those in regimental charge.

Elephant establishment.

75. The Elephant Establishments at Mhow and Poona are as follows :—

		Poona. No.	Poona. Cost.	Mhow. No.	Mhow. Cost.
Jemadars	@ R 10	2	240	3	360
Naib Jemadar	„ „ 2	...	...	1	24
Mahouts	„ „ 8	22	2,112	38	3,648
Coolies	„ „ 5	22	1,320	38	2,280
			3,672		6,312

The cost is about the same with reference to the number of animals.

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Mule, Veterinary and Artificer Establishments.

76. The Mule, Veterinary and Artificer Establishments consist of the following:—

Establishment.	Poona.		Mhow.		Sind Regimental.		Quetta.		Karachi.	
No. of Mules—										
Pack . . .	250		250		133		1,671		...	
Draught . . .	160		100		50		...		100	
TOTAL .	410		350		183		1,671		100	
	R		R		R		R		R	
Jemadars at R10 . .	8	960	7	840	4	480	34	4,080	2	240
Duffadars at R8 . .	16	1,536	14	1,344	8	768	67	6,432	4	384
Drivers at R6 . .	190	13,680	147	10,584	...		...		...	
„ at R7 . .	...		...		104	8,736	613	51,492	55	4,620
TOTAL .	16,176		12,768		9,984		62,004		5,244	
Salutries at R25 . .	3	900	2	600	1	300	7	2,100	1	300
Nalbands at R20 . .	2	480	2	480	1	240	7	1,680	1	240
TOTAL .	1,380		1,080		540		3,780		540	
Saddlers at R15 . .	4	720	3	540	2	360	14	2,520	1	180
Carpenters at R25 .	3	900	2	600	2	600	7	2,100	1	300
Blacksmiths at R25 .	3	900	2	600	1	300	7	2,100	1	300
Hammermen at R10 .	3	360	2	240	1	120	7	840	1	120
Bellows boys at R7 .	...		...		...		7	588	...	
„ „ at R6 .	3	216	2	144	1	72	...		1	72
Wheelgreaser at R6 .	2	144	1	72	1	72	...		1	72
Weighing man at R6 .	1	72	1	72	...		...		...	
Peon at R6 . .	1	72	1	72	...		...		...	
TOTAL .	3,384		2,340		1,524		8,148		1,044	

The number of Jemadars, Duffadars and Drivers depends, the Commissary General, Bombay, states, on the number of mules (*I. A. R., Vol. V., paras. 1896, 1899, 1900, 1902, and App. 34 and 35*), and he adds that the numbers in the estimates are correct. The weighing men are required where the transport is not regimental, and under the rules just quoted one weighman and one peon are allowed for every 250 mules.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Marching Batta.

77. Marching batta is given to all followers when "on command," *i. e.*, when proceeding on a march and not returning to head-quarters for the night (India Army Regulations, Vol. V., para. 161).

Compensation for grain.

78. The compensation for dearness of grain has been wrongly provided in this estimate.

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Allowances for charges of Regimental Transport.

79. The allowances for charge of Regimental Transport occur in the Sind Regimental and Quetta District Budgets. The details are as follows :—

	Scale of Establishment.	Sind Regimental District. No. of Regiments, &c.	Sind Regimental District. Cost. R	Sind Regimental District. Total R	Quetta District. No. of Regiments, &c.	Quetta District. Cost. R	Quetta District. Total R
British Infantry Regiment.	1 Transport officer at R30 8 Non-commissioned officers at R15.	1	360 1,440	1,800	1	360 1,440	1,800
Native Infantry Regiments.	1 Transport officer (European) at R30. 8 Non-commissioned officers (Native) at R2-14.	2	720 552	1,272	4	1,440 (a)360 1,104	2,904
Native Cavalry Regiment.	1 Transport officer (European) at R30. 6 Non-commissioned officers (Native) at R2-14.	1	360 207	567	1	360 207	567
Battery Field Artillery.	1 Transport officer 1 Non-commissioned officer (European) at R15.	1	360 180	540	1	360 180	540
Company Sappers.	Non-commissioned officer (European) at R15.		...			180	180
Mountain Battery.	1 Transport officer (European) at R30. 1 Native non-commissioned officer at R2-14.		... ...	...	1	360 34-8	394
		Total		4,179			6,385
		Grand Total		10,564			

(a) Extra European officer at outstation.

The scale is the same in both districts, save that in the Quetta District one native infantry regiment has an extra European officer.

Travelling and outstation allowances.

80. The travelling and outstation allowances form part of the contingent expenses of the various offices, and are distributed as follows :—

	R
Administrative Office	800
Poona	400
Mhow	400
Karachi	250
Quetta District	1,000
Quetta Mountain Battery	150
Total	3,000

No further details are given.

Family allowances.

81. The family allowances are payable at—

Poona	96
Mhow	440
Total	536

The allowance at Poona is for one man at R8 a month.

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There are two Sergeants at Mhow; the Commissary General, Bombay, says that the sum provided there seems to include the ration money and family allowance.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

82. The contingent expenses include telegram charges and office rent. The following details are given :—

Contingent Charges.

	Administrative Office.	Poona.	Mhow.	Karachi.	Sind Regimental.	Quetta.	Total.
Office rent . .	320	120	240	240	...	...	920
Other contingencies	1,195	559	318	394	600	500	3,566
							4,486

The provision in the Administrative Office seems large, but is stated by the Commissary General, Bombay, to be based on past actuals; that for Quetta shows a large reduction on the Local estimate.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Ambulance Transport.

83. The provision for doolie-bearers under the Ambulance Transport Establishment is distributed as follows :—

	Sardars.				Mates.			Bearers.			Total monthly cost.	Total yearly cost.
	At R12.	At R11.	At R10.	Monthly cost.	At R9.	At R7.	Monthly cost.	At R7.	At R6.	Monthly cost.		
Presidency Circle . .	...	...	2	20	...	4	28	...	170	1,020	1,068	12,816
Poona	...	...	2	20	...	4	28	...	208	1,248	1,296	15,552
Mhow	...	...	3	30	...	5	35	...	262	1,572	1,637	19,644
Sind	...	4	...	44	7	...	63	336	...	2,352	2,459	29,508
Quetta	5	...	...	60	9	...	81	464	...	3,248	3,389	40,668
TOTAL .	...	...	...	174	...	...	235	...	...	9,440	9,849	1,18,188

The proportion of mates and sardars is stated by the Commissary General, Bombay, to be according to the allowance fixed by Government in the Ambulance scheme.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

In the local estimates provision was made for allowances at R25 a month to the Deputy Surgeons-General of the circles; but these have been struck out of the final estimate.

TRANSPORT BRANCH—MATÉRIEL.

84. The details of the Transport Branch Matériel Budget are given in the printed Budget as follows :—

(*a*) *Depôt and Regimental*—

	R
Purchase of Transport Animals	52,950
Feed of Government Cattle	3,70,750
Permanent hired Transport	3,100
Purchase and Repair of Gear, Carts and Equipment . .	60,981
Miscellaneous (including clothing)	2,664
	4,90,445

(*b*) *Ambulance Transport*—

	R
Purchase of Transport Animals	8,100
Feed of Cattle	16,923
Purchase and Repair of Doolies, Gear, Carts and Equipment .	35,434
.	60,457

Military.

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Purchase of Transport animals;

85. The details of the purchase of Transport animals are as follows :—

	Sanctioned Establishment scale.	Number of cattle required to replace casualties.	Rate.	Amount.
			R	R
Poona District	410	16	150	2,400
„ Mountain Battery	24	1	150	150
Mhow	350	14	150	2,100
Karachi	100	4	150	600
Sind Regimental Transport	183	7	150	1,050
Quetta District	1,671	300	150	45,000
„ Mountain Battery	112	11	150	1,650
TOTAL	2,850	353	150	52,950

The proportion of casualties to the sanctioned scale does not exceed 4 per cent. elsewhere than at Quetta, where it falls for the district at about 18 per cent. and for the Mountain Battery at 10 per cent.

It is explained that "condemnations are expected to be many, as the mules in this district are old and worn-out."

of Ambulance Transport animals.

86. For the Ambulance Transport animals the only details given are—

	R
21 Camels at 100	2,100
40 Bullocks at 150	6,000
	8,100

It is not stated where the bullocks are to be purchased, but the rate for a single bullock is decidedly high. In the Commissariat Department Estimates the price of bullocks at various stations varies from R100 to R135. The Commissary General, Bombay, informs us that the prices of bullocks vary from R100 to R150; the outside price seems to have been taken.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Feed of Transport animals.

87. The feed of animals is distributed as follows :—

	Elephants.		Mules.		Total.
	No.	Cost.	No.	Cost.	Cost.
		R		R	R
Poona	22	26,549	410	34,150	60,699
Mhow—					
Mhow	22	16,620	292	23,771	...
Asirgarh	...	...	9	711	...
Nasirabad	...	...	40	4,334	...
Nimach	4	2,530	9	680	...
Ahmedabad	4	2,610	...	...	...
Deesa	8	6,124	...	...	...
Shoeing charges	...	...	...	1,289	...
Total for Mhow	38	27,884	350	30,785	58,669
Karachi	...	...	100	10,424	10,424
Sind Regimental	...	...	183	16,544	16,544
Quetta District	...	...	1,671	2,06,510	2,06,510
„ Mountain Battery	...	...	112	16,050	16,050
Poona „ „	...	...	24	1,854	1,854
Total Transport	60	54,433	2,850	3,16,317	3,70,750

Military.

Section G.—Commissariat Department, Bombay—Grant 4.

Feed of elephants—details of cost.

88. The cost of feed of elephants differs very materially at the different stations. The details are given below:—

	Poona.						Mhow.			Neemuch.			Deesa.			Ahmedabad.		
	Daily feed.	1st class.		2nd class.														
	lb	R	a. p	lb	R	a. p.	lb	R	a. p.	lb	R	a. p.	lb	R	a. p.	lb	R	a. p.
Flour	15	391	1 2	15	391	1 2	15	242	6 1	15	172	1 10	15	213	13 10	15	142	9 3
Kurbee	200	784	12 0	150	588	9 0	200	433	7 0	150	383	4 0	162½	474	7 11	175	223	8 1(a)
Sugarcane	...	...		...	...		...	...		...	...		...	...		...	210	0 0
Firewood	10	21	10 9	10	21	10 9	10	13	0 9	...	10	12 0(b)	10	11	15 8	...	22	8 0(b)
	oz.			oz.			oz.			oz.			oz.			oz.		
Salt	2	2	2 3	2	2	2 3	2	1	14 5	2	1	14 5	2	1	10 7	2	1	6 10
Oil	...	...		...	...		...	2	10 4	...	...		...	3	0 11	...	3	4 2
Mussala	...	12	0 0	...	12	0 0	...	12	0 0	..	12	0 0	...	12	0 0	...	12	0 0
Petty contingencies	...	...		...	...		...	13	13 6	...	...		...	12	0 0	...	6	0 0
		1,211	10 2	...	1,015	7 2	...	719	4 1	...	580	0 3	...	729	0 11	...	621	4 4

(a) Hay.
(b) Provided in a lump sum.

In some districts there is a charge for oil and other Petty Contingencies; and at Ahmedabad there is a large yearly charge of R210 per head for sugarcane. It is reported that the sugarcane, though provided for, was not used. It is sometimes resorted to with a view to giving an occasional change of food.

It will be seen, however, that the principal variation in the amount of food is in respect of kurbee. As kurbee is so much more expensive than hay, it would be a decided saving to substitute the latter for the former, wherever possible. The Commissary General, Bombay, states that kurbee is superior, but that, when it is not procurable, hay has to be issued in lieu. He adds that attempts are being made to reduce the cost of feeding elephants as much as possible at all stations.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

It may also be remarked that the Commissariat Department elephants at Mhow cost only R693-5-4 per head, the difference being due to 194 lb of Kurbee being given instead of 200 lb, and to the omission of the charge for petty contingencies. The Commissary General, Bombay, ascribes the differences to the variation in the scale of ration and to the fluctuating price of kurbee at the several stations; but these remarks do not seem to account for all the divergences in the above table.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

We observe that in Appendix 37 to the Supplement to Volume V of the India Army Regulations, it is laid down that the scale of rations for elephants is sanctioned tentatively pending the "result of experiments on elephant feeding." We think that the above table indicates that some revision of the scale, which would probably lead to economy, is possible.

Cost of feed of mules varies.

89. The feed of Transport mules is much cheaper than that of the mules provided for in the Commissariat Department at the same station, and is attributed by the Com-

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missary General, Bombay, to the difference of scale. The charges for Commissariat and Transport mules at Poona and Quetta are compared below :—

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

	POONA.										QUETTA.									
	Commissariat. (Battery).				TRANSPORT.							Commissariat. (Battery.)				TRANSPORT				
					Draught.				Pack.							First class.			Second class.	
	lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.		lb	R	a.	p.	lb	R	a.	p.	lb	R	a.	p.
Cooltie .	6	55	12	11	5	46	8	1	4	37	3	4	Gram .	3	51	5	3	2½	42	12	4	2	34	3	6
Hay .	20	55	10	7	15	41	11	1	13	36	2	10	Barley .	3	34	3	6	2½	28	8	3	2	22	13	0
Salt .	...	0	2	2	..	0	2	2	...	0	2	2	Bhoosa .	...	65	5	10	...	49	4	0	...	42	7	9
													Lucerne .	...	21	5	1	...	15	15	9	...	13	5	2
													Salt . .	...	0	2	7	...	0	2	7	...	0	2	7
Total .	...	111	9	8	...	88	5	4	...	73	8	4	Total .	...	172	6	3	...	136	10	11	...	113	0	0

The remarks we have made in paragraph 56 regarding the assimilation of the scale for battery and transport animals derive additional support from this table.

No details of the feed of ambulance cattle are given.

Permanent hired transport.

90. The item of permanent hired transport occurs in the Sind Regimental Transport Budget, but the original estimate has been reduced from R17,760 to R3,100; and the details of the latter sum are not given. The Commissary General, Bombay, states that budget provision is made every year for hired camels in Sind for R17,760, but only such number as are required for training the regiments are hired. The estimate was accordingly reduced.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

Transport gear, &c.

91. As regards the provision for transport gear, &c., the same remarks apply as to the similar head in the Commissariat Budget (see paragraph 63). The original provision has been much reduced, and this is especially the case with the Quetta Estimate. The original local estimates are supported by detailed lists, which do not, however, bear signs of being checked in detail.

Ambulance doolies, gear, &c.

92. The Ambulance Transport Budget provides for the following under the head of Doolies, Gear, &c. :—

	R
40 Ambulance carts	10,000
130 Dandies (90 equipped and 40 unequipped)	7,844
260 Doolies	16,229
Purchase and repairs of equipment of 29 camels . . .	1,361
Total .	35,434

Miscellaneous.

93. The provision under Miscellaneous is entirely for clothing for Transport followers and is distributed as follows :—

	No. of followers.	Cost.
Poona	260	959
Mhow	254	937
Sind Regimental	120	532
Karachi	64	236
Total . .		2,664

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The cost for Sind Regimental is highest, chiefly because of the addition to the uniform, in that instance, of a leather belt. In the other estimates provision is made for Khaki Blouse, Khaki Puggree, and Boots only. As regards the cost for Sind Regimental the Commissary General, Bombay, explains that, as this was the first supply of clothing in Sind, a leather belt was provided.

No. 1 (Fin. Comt.)—3131, dated 13th August 1886.

94. The following are the only definite proposals for economy which we are able to make :—

Para. 12.—Withdrawal of house-rent from Commissariat Warrant Officers, Poona.

Para. 15.—Investigation of office establishments of Executive Commissariat Officers with a view to reduction of number and cost. Special investigation of Quetta Executive Commissariat Officer's Office Establishment now under Bengal.

Para. 25.—Investigation of Regimental and Godown Establishments with a view to reduction.

Para. 37.—Revision of practice in accepting tenders as a whole.

Establishment of additional Government bakeries, butcheries, and flour mills.

Para. 41.—Reduction of cost of rations for Native troops, &c., at Aden, by procuring articles in India and shipping them to Aden instead of procuring them in the open market at Aden.

Para. 45.—Reconsideration of question of keeping up a Reserve Stock at Asirgarh.

Para. 56.—Assimilation of scale of rations for battery and transport animals.

Para. 88.—Revision of scale of rations for elephants.

The 12th March 1887.

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APPENDIX A.—DETAILS OF REGIMENTAL AND GODOWN ESTABLISHMENT (Para. 42).

		Agents.		Inspectors.		Writers.		Weighing men.		Begarees, Peons, Hamals, Coolies, Lascars, Mucaddams, Puggers, Naiks, and Topazes.		Watchmen.		Police.		Bhistis.		Coopers.		Carpenters.		Blacksmiths.		Tinmen.		Engineers and Stokers.		Markers.		Cooks and Bakers.		Dhobi.		Sweepers.		Moochi.		Extras.	Total of Station.	Cost of Head Quarters Station.
		No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.			
Bombay	Storekeeper General	...	...	12	5,640	...	...	2	360	14	1,140	...	...	6	792	...	...	3	780	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,712	8,712
Bombay	Bombay	...	...	6	2,520(d)	...	...	1	180	5	408	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,108	4,334
	Deolali	...	...	2	535(e)	...	...	2	264(e)	3	252	...	...	...	...	...	...	1	175(a)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,226	
Poona	Poona	...	...	13	4,950(f)	1	480	5	304(h)	11	1,068	4	444	...	...	4	140(h)	2	660	1	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54	8,280	...
	Satara	...	...	1	480	...	...	1	96	...	...	...	...	...	...	1	96	1	180	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	852	...
	Kirkee	...	...	2	1,080	...	...	1	144	4	372	2	229	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,825	...
	Purandar	1	600	1	240	...	...	...	...	2	156	1	96	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,092	...
	Khundalla(a)	...	...	1	120	...	...	1	40	1	28	2	56	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	244	12,293
Ahmednagar	...	...	...	6	1,680	...	...	1	120	4	288	2	168	...	...	...	...	1	240	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,496	2,496
Ahmedabad	...	...	...	5	1,320(g)	...	...	3	72(a)	17	1,528(g)	2	120	...	...	3	180(a)	1	300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,520	3,520
Baroda	...	1	840	2	720	...	...	1	144	4	288	...	...	...	...	...	...	1	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,112	2,112
Deesa	Deesa	...	...	3	960	...	...	3	272(i)	4	264	...	...	...	...	2	112(i)	1	300	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20	1,928	...
	Abu	...	...	1	360	...	...	1	120	1	72	2	144	...	...	1	60	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	756	...
	Palanpur(b)	...	...	1	240	...	...	...	...	3	168	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	408	3,092
Belgaum	Belgaum	...	...	4	1,440	...	...	2	160(f)	4	240	...	...	2	192	1	35(f)	1	420	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,307	...
	Kolhapore	1	600	1	360	...	...	1	120	4	288	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,368	...
	Vingorla	1	600	1	240	...	...	...	...	1	48	1	72	...	...	1	35(f)	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	995	4,670
Mhow	Mhow	...	...	7	3,360	...	...	2	165(j)	...	...	...	...	...	...	1	21(g)	2	240	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,966	...
	Asirgarh	...	...	1	360	...	...	...	...	2	144	3	216	...	...	1	84	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	804	...
	Indore	1	480	...	...	...	...	...	...	2	144	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	624	5,394
Nasirabad	Nasirabad	...	...	3	1,080	...	...	2	324	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	1,464	...
	Taragarh	...	...	1	360	...	...	...	...	1	72	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	432	1,896
Nimach	...	...	...	3	960	...	...	2	192	...	...	2	120	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	40	1,312	1,312
Hyderabad	...	...	...	4	1,440	...	...	2	240	...	...	...	...	4	372	...	...	1	420	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,472	2,472
Karachi	...	...	...	6	2,280	...	...	4	576	3	252	...	...	11	1,332	...	...	1	420	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,860	4,860
Aden	Aden	...	...	8	3,960	...	...	3	540	15	1,356	5	420	...	...	...	...	1	480	1	420	...	...	2	480	...	...	...	...	...	...	...	...	...	...	...	...	...	7,656	...
	Condensing station	...	...	...	...	...	...	...	...	8	876	...	...	...	...	...	...	...	...	...	...	...	...	...	...	14	7,963	...	...	2	240	...	...	...	...	...	...	...	9,079	19,699
	Perim	...	...	1	480	...	...	...	...	2	204	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	2,160	...	...	1	120	...	...	...	...	...	...	...	2,964	
Quetta	Quetta	...	...	12	10,440	...	...	13	2,808	106	8,976	...	...	...	...	4	936	1	360	2	960	1	480	5	1,500	...	...	1	300	...	...	2	240	14	1,236	1	300	...	28,536	...
	Sibi	1(c)	1,500	2	1,620	...	...	4	864	31	2,616	...	...	...	...	2	252	1	360	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	336	1	120	...	7,668	...
	14 Sub-stations	...	...	15	13,320	...	...	21	3,036	67	5,724	...	...	...	...	4	924	...	...	...	...	...	...	...	...	...	...	...	...	2	432	...	...	14	1,176	...	...	144	24,756	60,960
TOTAL	...	6	4,620	125	62,545	1	480	78	11,141	319	26,972	26	2,085	23	2,688	25	2,875	19	5,455	4	1,560	1	480	7	1,980	17	10,123	1	300	5	792	2	240	32	2,748	2	420	318	...	1,37,822

(a) For 4 months only.
(b) For 8 months only.
(c) Overseer.
(d) In addition to one Inspector (240) charged in meat bill.
(e) One for 7 months only.
(f) One for 5 months only
(g) One for 8 months only for Wadhwan.
(h) Four for 5 months only.
(i) One for 4 months only.
(j) One for 3 months only.

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APPENDIX B.—CATTLE ESTABLISHMENT (Para. 27).

| | | COMMISSARIAT. | | |

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APPENDIX C.—RATES OF FEED OF COMMISSARIAT CATTLE, &c. (Para. 54).

		Bullocks.			Mules.			Horses.			Camels.			Elephants.			Total of Station.	Total of Head-Quarters Station.
		No.	Yearly rate.	Cost, including 5 per cent. extra.	No.	Yearly rate.	Cost, including 5 per cent.	No.	Yearly rate.	Cost, including 5 per cent.	No.	Yearly rate.	Cost, including 5 per cent.	No.	Yearly rate.	Cost, including 5 per cent.		
			R a. p.	R		R a. p.	R		R a. p.	R		R a. p.	R		R a. p	R	R.	R
Bombay	Bombay	12	144 6 3	1,818	14	139 5 5	2,047	4	204 12 7	860	...	...	...	...	...	...	4,725	4,991
	Deolali	2	127 1 4	266	...	...	...	...	...	...	...	...	...	...	...	...	266	
Poona	Poona	44	171 14 5	7,940	84	111 9 8	9,210a	314	148 13 0	45,780a	1	145 0 0	150	...	...	...	78,170	78,170
	...	21	143 6 2	3,160	...	...	...	84	130 3 4	11,490	...	...	...	...	...	...		
	...	...	...	...	...	...	...	4	111 9 8	440a	...	...	...	..	...	...		
Ahmednagar	Ahmednagar	24	130 5 0	3,280	...	...	...	110	122 1 10	14,100	..	...	...	...	...	...	17 380	17,380
Ahmedabad	Ahmedabad	22	116 13 6	2,700		...	...	77	118 9 3	9,950b	...	...	...	...	...	...	12,650	12,650
Baroda	Baroda	10	93 11 9	985	...	...	..	36	120 0 2	4,676	...	...	...		...	...	5,898	5,898
	...	2	113 0 10	237	...	...	...	...		...		...	...	...	...	...		
Deesa	Deesa	24	137 4 5	3,460	...	...	...	110	173 2 7	20,000	...	...	...		...	...	23,460	26,033
	Abu	...	...		25	98 0 0	2,573	...	...	...	...	...	...		...	...	2,573	
Belgaum	Belgaum	24	87 12 10	2,212	...	...		110	125 12 2	14,524	...	...		..	...	..	16,736	16,736
Mhow	Mhow	24	120 1 4	3,030		...	...	511	112 15 11	60,630	...	...	...	18	693 5 11	13,110	1,15,030	1,15,030
	...	300	121 7 2	38,260	...	..	...	...	...	...	..	...	..		...	...		
Nasirabad	Nasirabad	24	140 0 5	3,529	...	...	...	110	132 6 1	15,290	..	...	...	...	...	...	18,819	18,819
Nimach	Nimach	4	113 4 2	480	...	...	..	110	132 5 0	17,410c	...	..	...	...	...	...	21,310	21,310
	...	24	135 11 11	3,420	...		...	...	...	...	...	...	...	...	...	...		
Hyderabad	Hyderabad	38	163 9 0	6,463	...	...	...	110	184 10 10	21,302	...	...	...	...	...	...	27,765	27,765
Karachi	Karachi	94	134 3 10	13,587	...	...	...	110	170 10 2	20,770	.	...		...	...	...	34.357	34,357
Aden	Aden	...	...	...	35	191 1 5	7,023	..	...	..	38	224 10 0	8,963	...	...	...	15,986	16,904
	Perim	...	..	...	...	.	...	...	...	...	3	291 0 5	918	...	...	...	918	
Quetta	Quetta	272	172 6 3	49,230	138	172 6 3	25,330	374	183 6 6	72,000	...	..	...	..	...	...	1,70,660	2,77,830
	...	...	...	...	...	...	...	195d	117 11 4	24,100	...	.	...	...	...	...		
	Sub-Stations	...	...	...	...	...	14,920	397	180 12 8	80,709	...	...	...	...	...	...	1,07,170	
	...	...	...	...	...	...		81d	113 7 10	11,550	...	..	...	...	...	...		
	TOTAL	...	...	1,44,057		...	61,103	...	...	4,45,572	...	...	10,031	...	...	13,110	..	6,73,873

a Allowing for deduction for green grass brought by grasscutters.

b Including R350 for extra rations to Colonial horses.

c " R2,027 ditto ditto.

d Ponies.

Military.

SECTION II.—REMOUNT DEPARTMENT—GRANT No. 5.

Preliminary Note issued in June 1886.

In June 1886 the Finance Committee issued a preliminary Note on the Remount Department, making certain enquiries and suggestions. We now reprint this Note, with such replies and information as have been received, and such recommendations as we feel justified in laying before the Government of India.

Army Commission's Report.

2. We begin with a summary of the recommendations made in the Army Commission's Report and of the correspondence which ensued from it, up to the time of the Finance Committee's appointment.

Number of horses to be kept up at depôts.

3. *Army Commission's Report, Chapter X, Section 5, Paras. 498-509.*—A reserve of 1,000(*a*) horses is now maintained for the Bengal Presidency at Saharanpur and Hápur; in Madras, Australian horses are bought from November to February and kept at Oosoor till September, when they are drafted off, a reserve of 150 being kept up. It is necessary to maintain this system in order to acclimatise walers, but the cost is heavy, as a horse, which costs R550 when bought, costs double that in Bengal, or R300 extra in Madras, when passed into the ranks. The Hapur Depôt should be given up; it will be enough to keep up a reserve of 400 to 500 walers at Saharanpur, and 250 to 300 at Oosoor. At Bombay, Arab, Persian and Northern horses are mostly bought and drafted at once to corps and batteries.

4. The following changes in establishment are recommended:—

Establishment.	Present No.	Present Staff pay.	Proposed No.	Proposed Staff pay.
Director of Remount Department	1	1,000	(*b*) 1	500
Superintendent, Saharanpur	1	700	1	600
Superintendent, Hapur	1	600		
Assistant Superintendents	2	600		
Veterinary Surgeons	2	550	1	250
Superintendent, Oosoor	1	700	1	600
Veterinary Surgeon, ditto	1	200	1	250
Remount Agent, Calcutta	1	700		
	10	5,050	5	2,200

Saving, 5 officers and R2,850 per mensem, or R34,200 per annum, Staff, to which may be added R34,300 for the military pay of the 5 officers saved: saving, from the reduction of the Hapur Depôt, and the diminution of the number of reserves at the two others, about R2,00,000. Total reduction, R2,68,500, exclusive of pensions.

Staff of Veterinary Surgeons.

5. *Paras. 510-514.*—The staff of Veterinary Surgeons consists of 1 Principal for all India, and three Inspecting Veterinary Surgeons for the three Presidencies: 9 for 9 regiments of British cavalry, 4 for 4 Madras Native cavalry, 1 for the Madras Governor's Bodyguard, 15 for 15 batteries horse artillery, 25 for 43 batteries garrison artillery, 5 for the Bengal Stud Department, 1 for Oosoor, and 9 reserve: total 73. The Army Commission think the following would be suffi-

(*a*) We are informed that this was a mistake. The reserve of 1,000 horses was for all India, and was maintained at Saharanpur (800) and Oosoor, Madras (200).

(*b*) If he is a Veterinary Officer. If a Military man, R1,000 Staff.

cient, arranging them by stations, not by regiments and batteries:—4 Inspecting Veterinary Surgeons for the 4 Army Corps, 32 for military stations, 2 for the two depôts, 3 for horse-breeding operations, and 9 for reserve: total 50. The saving is estimated at R1,15,000 a year, besides pensions.

Reorganisation of Veterinary Department.

6. The subsequent correspondence in the Blue-Book (pages 678-740) refers entirely to the reorganisation of the Veterinary Department, and the formation of a special Indian Department in two parts, Military and Civil, and does not touch on the changes in the Remount Department. The Secretary of State sanctioned (in his Despatch of 9th April 1885) a Military Veterinary establishment of 48 officers, of whom 4 were to be Administrative (Inspecting Veterinary Surgeons), 28 Executives attached to Military Stations (15 in Bengal, 7 in Madras, 6 in Bombay), 8 a reserve for furloughs—2 in the Remount Department, 4 in the Horse-breeding Department, and 2 a reserve for vacancies: the remaining 8 to be transferred to the Civil Establishment when formed. The number employed at that time was 67, and was to be gradually reduced, supernumeraries being transferred to the Civil Establishment. A new and slightly increased scale of salaries was at the same time sanctioned.

The Station Hospital system in regard to the Veterinary service has since been adopted and these savings have been effected. But the Civil Branch of the department has not been formed, because funds are not available for the purpose.

Present staff of Remount Department.

7. There are now 7 officers, instead of 5, as proposed, in the Remount Department; a Director for the whole Department, a Superintendent, an Assistant and a Veterinary Surgeon at Saharanpur, a Superintendent and a Veterinary Surgeon at Oosoor, and a Remount Agent at Calcutta. The Staff salaries have not been lowered, and amount to R3,900 per mensem. We are informed that the question is at present before the Government of India, and that it has been proposed in the Military Department to make the following reductions of Staff salaries:—

	Present. Staff.	Proposed. Staff.	Saving.
	R	R	R
Superintendent, Saharanpur Depôt . .	700	600	100
Ditto Oosoor Depôt . . .	700	600	100
Remount Agent	700	500(a)	200
Assistant Superintendent, Saharanpur .	350	300	50
			450

(a) With free quarters or presidency house-rent.

It is proposed to transfer the Assistant Superintendent to Hapur, and to appoint a subaltern as Assistant Superintendent with a Staff pay of R200, which, with Staff Corps pay, would cost R425-12, and thus absorb the above saving. With regard to the last item we make some remarks in paragraphs 17 and 30 below which bear upon it; in other respects we think that the reduction of Staff salary should be carried out.

8. We next proceed to give an abstract of the Budget of this Department and to make a few remarks concerning some of the items.

Military.

Section H.—Remount Department—Grant No. 5.

Grant 5, 1885-86—Remount and Cattle Establishments.

[In the Budget three distinct Departments are mixed up—the Remount, the Horse-breeding, and the Army Veterinary Departments.]

	Bengal.		Madras.		Bombay.	
REMOUNT DEPARTMENT.						
		R		R		R
1. Director	1	21,940	...	...	...	...
2. Office Establishment and Servants	10	5,890	...	...	...	...
3. Travelling and Contingencies	...	6,150		...	...	...
4. Reserve Depôt, Superintendent	1	14,830	1	18,335	...	...
5. „ Assistant	1	14,130	1	...	...	...
6. „ Veterinary Surgeon	1	10,180	1	9,633	...	...
7. „ Warrant Officers, &c.	1	780	5	13,775	1	1,147
8. „ Remount and Cattle Establishment	137	29,900	250	18,366	...	...
9. „ Office Establishment and Servants	8	3,540	13	3,855	...	...
10. „ Travelling and Contingencies	...	2,630	.	1,886	...	...
11. Remount Depôt, Garden Reach, Agent	1	16,090	...	...	...	...
12. „ Native Establishment	6	3,720	...	...	...	...
13. „ Office Establishment	4	2,110	...	...	...	...
14. „ Travelling and Contingencies.	...	2,050	...	...	...	...
15. Purchase of Remounts	...	4,97,000	...	2,36,500	...	1,51,800
16. Contingent expenses	...	5,000	...	5,000	...	...
17. Feed of Cattle and Remounts	...	50,000	...	36,608	...	6,000
18. Road expenses of Remounts	...	66,230	...	15,000	...	4,000
19. Cattle gear and rolling stock	...	6,070	...	...	...	...
20. Cultivation expenses	...	16,450	...	8,500	...	...
21. Contingencies	...	2,100	...	1,500	...	6,400
HORSE-BREEDING ESTABLISHMENT.						
22. General Superintendent	1	19,730	...	...	1	6,941
23. Assistant Superintendents	2	20,470	...	...	...	...
ARMY VETERINARY ESTABLISHMENT.						
24. Inspecting Veterinary Surgeons	2	35,130	1	16,811	1	17,104
25. Office allowance	...	2,520	...	720	...	720
26. Travelling and Contingencies	...	3,200	...	960	...	1,120
TOTAL 1885-86	...	8,57,840	...	3,87,449	...	1,95,232
TOTAL OF BUDGET OF 1886-87	...	14,59,720	...	5,96,088	...	2,90,179

BENGAL.

Director and Establishment.

9. *Items 1 to 3.*—The Director receives R1,000 staff, and his military pay is R827-4-0. The office establishment consists of three clerks at R250, R120, and R80. The clerks get nothing extra in Simla: while travelling in the cold weather on tour with the Director, they get a percentage on salaries as allowed to Army Head-Quarters establishments and travel by railway on warrants. The servants are—a daftari, 3 chaprasis, a farash, chaukidar, and sweeper. R4,500 are estimated for the Director's travelling allowance and out-station allowances, which are drawn under sections 1065 and 1068 of the Army Regulations, Vol. I, Part I. Office house-rent, R50, for the Saharanpur office, which is in a private house. We understand that there was a Government building at the Depôt, which it was

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thought might, with some alterations, be made suitable for the Director's office; but when attempting to adapt it to the purpose it was found to be unsafe and was pulled down.

Reserve Remount Depôt at Saharanpur.

10. *Items 4 to 10.*—The reserve at Saharanpur has been reduced to 500 horses, but in the cold weather the remounts drafted there from Calcutta, previously to issue to the British mounted branches, sometimes amount to as many as 1,800. The establishment provided for is as follows:—Superintendent—military pay R827-14-0, staff pay R700; Assistant Superintendent (*a*)—military pay R827-14-0, staff pay R350; Veterinary Surgeon,—pay R578-6-10, staff R250; warrant officer, R180+80. Stud and Cattle Establishment, a godown overseer at R50, 2 munshis, 3 darogas, 5 jemadars, 6 mates, 5 shoeing-smiths, 3 blacksmiths, 2 carpenters, 1 leather-worker, 4 chaprasis, 2 weighmen, 20 cartmen, a hospital assistant, and 4 menials; 6 salutris, a jemadar and 8 syces for a horse hospital; 13 gardeners, 36 people on the farm establishment as cultivators, beldars, and chaukidars, costing R202 per mensem; and 4 sweepers,—133 in all. There is also a temporary establishment of 285 syces, which varies with the number of horses present. The office establishment consists of 3 clerks at R120, R50, and R20; a treasurer at R24, and a daftari. The contingencies are chiefly travelling allowances —R1,200 for officers and R300 for establishment on account of visits to horse-fairs and shows to purchase stock, and medical allowance R600 paid to the Civil Surgeon, Saharanpur, under Army Regulations.

Remount Depôt, Garden Reach.

11. *Items 11 to 14.*—The Agent at the Garden Reach Depôt draws R640-14 military pay and R700 staff. There is an establishment of jemadars, salutris, nalbands, bhistis, a farash, and a darwan, 16 in all, with 125 syces, 3 clerks at R100, R40, and R30, and a chaprasi. Travelling expenses R1,000 for the Agent and R600 for the office (the Agent being sometimes deputed to other stations to purchase horses), and other small contingencies. The depôt is rented for R500 a month, and landing fees were paid for the use of it. The landing fees have been remitted on all horses to be offered to Government for sale; and reduced in all other cases. Charges for conservancy, and for maintenance of the stables, &c., are alone charged to the Landing Depôt Account; charges for rent, taxes, repairs and Veterinary Surgeon's fee are now charged to the Remount Depôt Account.

The Landing Depôt Account for 1885-86 stands as follows, excluding items which are merely paid on behalf of, and recovered from, shippers:—

	R
Receipts—	
Fees less refunds	6,147
Expenditure—	
Conservancy, watering, &c.	909
Maintenance of bamboo stalls	217
Signboard on gate	80
Erection of stage	438
Printing	23
	1,667
Balance	4,480

R13,000 were expended on repairs to the stables at the Landing Depôt during the year; this was charged to Government.

(*a*) Since Colonel Smith, the Superintendent's retirement, Captain Gordon has been appointed Assistant Superintendent at R374-12-0, plus R300 staff pay.

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Section H.—Remount Department—Grant No. 5.

Purchase of remounts.

12. *Item 15.*—The estimate provides for the purchase of 800 remounts at R550 (730 walers in Calcutta, 47 Arabs at Bombay, and 23 country-breds, full grown), 100 young country-bred stock at R280, and 20 bullocks at R75: total R4,68,000, raised in the printed Budget to R4,97,000.

The Agent is only engaged in this duty of purchasing remounts for a certain portion of the year, and is, we understand, altogether unemployed throughout the hot weather and rains. We would suggest that it might be possible to utilise his services at the Saharanpur or Hapur Depôt or at Oosoor.

Feed of stock.

13. *Item 17.*—The estimate for feed of stock provides for 600 remounts at Saharanpur at R73-9-8¾; 250 young stock at Babugarh at R68-7-4¼; 72 cart-bullocks, some at R47-14-8 and some at R50-6-8; and R14,740 for feed and expenses at Garden Reach: total R79,500, cut down to R50,000 in the budget.

Road expenses.

14. *Item 18.*—The Road expenses amount to R66,230—a reduction on the previous year, because the remounts are sent up to Saharanpur in cattle-trucks instead of horse-boxes, and are distributed direct to corps and batteries between Calcutta and Saharanpur. Of the estimate for cattle gear and rolling-stock no details are given, but the amount is divided between Saharanpur, Babugarh, and Calcutta.

Cultivation expenses.

15. *Item 20.*—The Annual Report ("Financial Review of the Operations of the Remount Department") for 1884-85, paragraph 14, mentions that the area under cultivation at Saharanpur is 1,456 bighas, or 910 acres, of which only 674 bighas (412 acres) were actually under cultivation, the rest being reserved for hay. The cost of cultivation is stated at R17,400, as follows:—

	R
26 farm bullocks purchased	1,400
Rolling-stock ,, ...	90
Working expenses (cost of establishment, repairs to farm implements, preparing land, &c., gathering in crops, feed (*a*) and keep of cattle, and miscellaneous contingencies) . . .	14,110
Value of stock articles purchased and of seed issued from stock .	1,222
Land assessment	4,199
	21,021
Deduct—	
Sale-proceeds of rejected farm cattle and of surplus farm produce and rent of portion of land	3,621
	17,400

(*a*) Including gram, &c., issued from stock.

The gross cost of feeding the remounts is reckoned at R98-5 per annum, and the net cost at R73-9-8¾, making a saving of R25 per horse: this saving, calculated for 600 horses, comes to R15,000, and it might probably be shown that, adding in all other receipts, the farm is remunerative to Government. It certainly should be worked at a profit, and we think that the Superintendent should be required to show this in his annual report, the mode of preparing which, so as to show the total outlay and to compare the cost of production with the value of the outturn, in such a manner as to satisfy an agricultural expert, should be laid down in concert with the Revenue and Agricultural Department.

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Section H.—Remount Department—Grant No. 5.

Babugarh: Rearing young stock.

16. At Babugarh *alias* Hapur, two distinct operations are carried out. The depôt is kept up, partly for the purpose of rearing from 200 to 400 young country-bred horses, the produce of Government stallions, which are bought at two years old and upwards, and passed into the ranks of the British service, and partly for the purpose of maintaining a number of Government stallions. The former are under the Director of the Remount Department, and it is claimed that remounts are raised and issued to regiments under this system cheaper than Australian horses.

The last statement received from the Examiner of Commissariat and Remount Accounts shows the cost of Waler Remounts at Saharanpur to have been as follows, including all charges from the time of purchase to the time when they were issued to the service:—

1884-85 . .	R 855-0-5½
1885-86 . .	„ 863-2-3⅕

The average number purchased during those years has been—

1884-85 . .	1,074
1885-86 . .	1,605

The Director of Army Remount Operations reports that country-bred remounts purchased by him and reared at the Babugarh Depôt, cost at the time they were issued to the service, all charges included, R623-14-2. We think it desirable to point out the large saving which can be effected by extending this system of purchasing country-bred horses for the British Mounted Branches. As yet only a few of them have been drafted into the ranks, but we understand that all which have been sent to corps and batteries have been well reported on. Those sent to Suakin with the Madras Cavalry stood the climate better than either Walers or Persians. As, therefore, the results of the experiment of rearing young horses at Babugarh has apparently proved successful both financially and otherwise, it appears to us that the extension of the system should be pressed on as far as is prudent and practicable. The saving to be effected in the substitution of Country Bred for Waler horses in the British Mounted Branches will amount to, in round numbers, R240 per horse, and there seems no reason why the indigenous horse should not gradually take the place of Walers and Persians imported from abroad. The horse-breeding industry in India will thus be stimulated, money will be spent in India instead of out of it, and the Army will be supplied with horses which are better calculated to stand active service in the hot weather than Australians are. Nor need this system be confined to the supply of the British Army only. We understand that the Secretary of State has recently called for information in regard to the practical results obtained from the institution of the system of horse-breeding operations in 1876. The cost of the importation of stallions up to date has been £95,000, exclusive of the cost of the Department in India. The results, as far as remounting the Native (Silladar) Cavalry are concerned, have been, we understand, satisfactory; but a better return for the money expended might be obtained by extending the system of purchasing country-bred horses in the manner which has already proved successful at Babugarh.

Horse-breeding.

17. The Government stallions at Babugarh, on the other hand, are under the General Superintendent of Horse-breeding Operations. His pay and that of two Assistants (one for Rajputana and the North-Western Provinces, and one for the Punjab) are borne

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on the Military Budget, items 22 and 23. In the detailed estimate, provision is made for an Officiating Superintendent (Mr. Hallen being then on furlough) at Military pay R629-3, with R325 staff. The two Assistants get R978-7 and R407-14, respectively, as grade pay with R250 staff. In the printed Budget, higher rates are taken for the permanent occupants. But, besides these, the detailed estimate provides an establishment to look after the stallions and the farm, consisting of darogas, jemadars, mates, salutris, gardeners, nalbands, &c., 16 in all, with 42 syces, 2 clerks, and a chaprasi, and some small contingencies. These items are shown in the Civil Estimates, Head 26, and it is presumed that the Government of India receives accounts showing the cost of cultivation and its returns; if not, the recommendation made in the preceding paragraph would apply. The cost of maintaining the stallions (about 313 in number in this Presidency, *vide* paragraph 8, Annual Report for 1884-85), which are scattered all over the country, is also shown under the same head of the Civil Estimates. We have made our observations lower down as to the necessity of keeping two officers at Hapur, one for the Remount and one for the stallions.

Inspecting Veterinary Establishment.

18. *Items 24 to 26.*—The pay of two inspecting officers for the Eastern and Western Circles of the Bengal Presidency is shown here: the rest of the department, who were formerly attached to batteries and cavalry regiments, but now are distributed to the stations where these corps are located, are entered, it is presumed, in Grant 3. The two Inspecting Veterinary Surgeons get R1,207-7-7 and R1,025-4-7, with R400 and R300 staff and R80 and R60 office allowance, respectively. Travelling expenses R2,800.

Increased provision in the Budget of 1886-87 for the Remount Department.

19. The Budget of 1886-87 differs chiefly from that of 1885-86 in providing R10,14,800, instead of R4,97,000 for purchase of remounts. This is due to the increase in the British and Native cavalry (so far as the Native cavalry are mounted by the State, *i.e.*, the Viceroy's Body Guard in Bengal) and to the enhanced price paid. There is also a large increase of R12,500 in the cost of the Reserve Depôt charges, chiefly under the head of "Permanent and Temporary Remount and Cattle Establishment," and an increase of R7,000 in the contingencies of the Garden Reach Depôt, R6,770 being a new charge for the rent of the depôt, because the fees have been abolished.

MADRAS.

Remount Depôt, Oosoor.

20. *Items 4 to 10.*—The Superintending Officer, Oosoor, receives R827-14 as military pay and R700 staff; the Veterinary Surgeon R602-12-5 (his present pay is R650) and R200. There is also an Honorary Surgeon at R230 (now replaced by an Apothecary), an Assistant Commissary at R225 + 150, and a Deputy Assistant Commissary at R180 + 120, a Conductor at R100 + 60, and a Farrier-Major at R61-14-5 + 21. Two of the Warrant Officers superintend the breaking-in of horses and stable duties; one is employed looking after the farm; and the Farrier-Major supervises the shoeing of remounts. In 1882 it was proposed to abolish the two first-mentioned Warrant Officers, retaining the Conductor for the farm and the Farrier-Major. This arrangement was sanctioned by the Government of India; but it was afterwards found that the Assistant Commissary and Deputy Commissary could not be provided for elsewhere, and their services were retained in the Department until this could be effected. The office establishment consists of 1 Manager R105; 1 deputy writer R70;

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1 writer R40; 1 head cornicopoly R35; 1 cornicopoly R24-8; 1 mochee R8-4; 1 daffadar R7; 6 peons R31-8: total 13 at R321-4. The Remount establishment consists of 6 salutris, 38 rough-riders, 4 carpenters and blacksmiths, 2 chaudris, 2 daffadars, 2 gram-boilers, 2 pakhalis, 2 leather-workers, 2 bullock-drivers, 2 trumpeters, and a sweeper, besides some temporary men and 187 syces. The number of syces is fixed at 1 for every two horses. The reductions in 1883 were based on the decision to keep only 300 horses here; but the actual number has been and is nearly 500, and one Warrant Officer could not see to the exercising of all these. The two sets of lines for horses are 1¾ miles apart, and require two men to look after them; on these grounds it is urged that the Assistant and Deputy Commissary should be retained. The Farrier-Major is needed to attend on sick horses under the Veterinary Surgeon, and to supervise the shoeing and making the shoes. Sir H. Macpherson in August 1886 recorded a minute expressing his satisfaction with the management of the Depôt, and his conviction that the European establishment could not be reduced. The system at Oosoor differs from that at Saharanpur, inasmuch as at the latter the horses are turned out to run loose in paddocks, while at the former they are handled, groomed, and either ridden or put in light draught constantly. Sir H. Macpherson considers this partial breaking-in of the animals before they are distributed to the service as a great assistance to the army, and a saving of public money.

Cultivation expenses.

21. Besides the remount establishment there is a farm establishment, which in 1883 consisted of 52 persons under an European Sub-Conductor and cost R314: this is included under the head of "Cultivation Expenses, R8,500," item 20, the details of which are as follows:—1 headman at R14, 1 ploughman at R10 and 12 at R8, 1 gardener at R8 and 20 at R4, 1 carpenter, labourers, coolies, &c., total R313 per mensem, or R3,756 per annum: temporary establishment, purchase of implements, cart-hire, seed-grain, &c., R4,744: total R8,500. The Annual Report for 1884-85 (paragraph 46) contains an account which debits the farm with an expenditure of R14,528 for salaries, assessment, interest on capital outlay, &c., and credits it with an outturn of R15,572, part of which consists of produce sold, but the major portion is a valuation of produce consumed by the horses, chiefly lucerne and hay. The area of the farm appears to be 717 acres, of which 428 are cultivated, so that the average gross value of the produce is R36½ per acre. The ploughing is done by the horses in the depôt. Of the 428 acres, 200 are under grass, 48 under lucerne, 180 under gram, oats, ragi, &c.: the grass cultivation is said to yield a profit of R55 per acre and the lucerne of R100. It is calculated that the depôt charges per horse amount to R319-3 at Saharanpur, and R285-3 at Oosoor. We have only the same remark to make here that we made regarding Saharanpur. It is impossible in the present state of the accounts to be sure that the farm is being worked at a reasonable profit, and all that we can say is that it does not appear to cost Government anything. We recommend that a careful model be laid down, in conjunction with the Revenue and Agricultural Department, for the submission of the annual report in order to bring out the true agricultural and financial results of the farm.

Purchase of Remounts.

22. *Item 15.*—The original estimate for purchase of remounts was for the purchase of 300 horses at R550 each, *plus* R5,000 for contingencies: total R1,70,000. This has been raised to R2,36,500 in the printed Budget, the number to be purchased being apparently estimated at 430.

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Feed of Remounts.

23. *Item 17.*—The estimate for feed of remounts is for 375 horses at R47 each per annum for gram (9lb each per diem, at 70lb per rupee) and R4 monthly for forage. If the number of horses to be fed exceed the estimate, the charge is passed in a supplementary Budget.

Inspecting Veterinary Surgeon.

24. *Items 24—26.*—The Inspecting Veterinary Surgeon gets R720 as office allowance, and R800 is estimated for travelling and out-station allowances. His pay is R1,025-4-7, with R400 staff. He has no connection with the Oosoor Depôt, but belongs to the administrative staff of the Army.

Selection of chargers.

25. One of the items on the Receipt side of the Budget is "Sale of chargers selected by officers." We understand that combatant and other officers permanently attached to the British Mounted Branches are entitled to select from the Remount Depôts or from the remounts sent to their corps one charger each. Officers rejoining from staff employ and probationers for the Native Cavalry are allowed to select two chargers, paying the amount fixed for the class to which the horse belongs, *viz.*, R600 for Horse Artillery and Cavalry, and R500 for Field Artillery. This is below the value of the best horses even when purchased, and is of course still more below it after the horse has been kept and trained for some time at Government expense (see paragraph 16). The privilege, limited as it is to one or two horses, is not perhaps an unreasonable one to accord to regimental officers, but we are informed that in certain cases it is granted without limit, and that the late Governor and late Commander-in-Chief of Madras selected 12 chargers each from the depôt. We think it right to suggest that a limit should be put on the number which can thus be selected by any officer, however high his rank may be.

BOMBAY.

Veterinary Surgeon.

26. *Item 22.*—The Veterinary Surgeon in charge of horse-breeding operations, (who appears from the Annual Report, 1884-85, paragraph 8, to have 95 stallions under him), receives R578-6-10 per mensem, but his extra staff pay, R250, is shown in the Civil Estimates, where also his allowances for travelling and the rest of the cost of his establishment are to be found presumably. There is also a non-commissioned officer (item 7) attached to the Army Veterinary School at Poona, whose staff pay amounts to R96-1, with family allowance R186.

Inspecting Veterinary Surgeon.

27. *Items 24—26.*—The Inspecting Veterinary Surgeon receives R1,025-4-7 as pay and R400 staff: the office allowance, R720, is a contract sum. Travelling expenses and out-station allowances amount to R1,000, and the other contingencies are for postage and telegrams.

Purchase of horses.

28. *Item 15.*—The only other detailed estimate is for item 15. It shows that 306 Arabs were to be purchased at Bombay at R550: total R1,68,300. Of these, 47 were for Bengal, 146 for Madras, and 113 for Bombay; but the total of this estimate is cut down in the printed Budget to R1,51,800, which provides for only 276 horses.

Feed of Remounts, road expenses, &c.

29. *Items 17, 18, and 21.*—Provision is made in these items for feed of remounts, road expenses, and contingencies. The system adopted for feed, &c., of remounts purchased in Bombay is as follows:—Horses bought are fed by contract at the rate of R1-4

each per diem, which rate includes forage and attendants. The despatch of remounts is effected by the Remount Agent, and the animals are sent by rail, excepting those bought for the Madras Presidency cavalry regiments, the road expenses of which are adjusted by the Commissariat Department. The estimates in the Budget are based on past actuals, and not on any calculation of rateable cost per horse.

GENERAL.

Amalgamation of Remount and Horse-breeding Establishments

30. A proposal has been brought to our notice, made by Major Deane in 1884, for amalgamating the Remount and Horse-breeding Establishments, which seems to have much to recommend it. He pointed out that at present an officer of one department at Hapur looks after the stallions and an officer of the other department after the young stock: officers of the Horse-breeding establishment visit fairs to see how their department progresses, and officers of the Remount Department visit the same fair to buy remounts: the former goes down to Bombay to buy or to receive imported stallions, the latter goes to Bombay to buy imported Arabs as remounts. In all these cases one officer could do the work for both branches, thus creating a saving in travelling allowances and contingent expenditure. The proposal does not diminish the number of officers, but fuses the 11 officers into one establishment; it does not therefore tend to produce economy (except as regards the travelling and contingent expenditure alluded to) so much as to promote efficiency; but we think we are justified in bringing it again before the notice of Government with our recommendations for its adoption. When brought forward in 1885 it was approved in principle by Colonel Chesney and the late General Wilson, and was only postponed till Mr. Hallen, the present Director of Horse-breeding Operations, should retire, as it was undesirable to place him under a junior officer, the present Director of Remount Operations. He is now of 36 years' service, and is thought likely to retire soon.

The Military Department have informed the Committee that the amalgamation is thought to be both possible and desirable, but its exact details have to be settled after consultation with the respective heads of the two departments.

Rules as to casting.

31. The Finance Committee made enquiry of the Military Department as to whether the precautions against reckless or arbitrary casting of horses are sufficiently strict to prevent unnecessary loss to the State. The answer received was that the maximum of castings must not exceed 9 per cent.; when that number is exceeded, a special casting committee is appointed, whose proceedings receive careful scrutiny in the Military Department before confirmation. The percentage of castings in the last two years is well under the mark, and therefore it is presumed that the precautions are sufficient.

Summary.

32. The recommendations which we have to lay before the Government are few and slight, and on so technical a subject as this it would not become us to speak with any positiveness. Our suggestions are as follows:—

Para. 7.—The reduction of certain Staff salaries.

Para. 11.—Utilisation of the Remount Agent.

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Paras. 15 & 21.—A form of report to be prescribed to show the real cost of cultivation at the Saharanpur and Oosoor Farms, and the value of the outturn.

Para. 16.—Extension of the system of buying and rearing young country-bred stock for remount purposes.

Para. 25.—Limitation of the privilege of purchasing chargers in the case of certain officers.

Para. 30.—The amalgamation of the Remount and Horse-breeding establishments.

The 12th February 1887.

SECTION I.—CLOTHING DEPARTMENT—GRANT No. 6.

Arrangement of Note in three parts.

This Note is based on a preliminary paper issued by the Finance Committee making enquiries and suggestions, the answers to which, as far as they have been received, are now embodied and utilised. The Note consists of three parts,—an abstract of the recommendations and remarks of the Army Commission; an examination of the Budget Estimates of the Department; and an examination of the Financial Reports on the three Clothing Agencies, issued by the Military Accounts Department.

Summary of Army Commission's Report.

2. The Army Commission's Report touches on this subject in Section 1 of Chapter X, and may be summarised thus —

No radical change proposed.

3. *Paragraphs 401—404.*—No radical change is proposed in the Department, which is conducted with efficiency and economy; the advantage of concentrating all the work in two depôts is discussed and is considered to be very doubtful. [We shall come back to a fuller examination of this question afterwards.]

Reduction of Staff salaries of Agents.

4. *Paragraph 405.*—Staff salaries, R1,000 in Calcutta, R700 in Madras and Bombay, are unnecessarily high, and should be reduced to R800 and R600. This recommendation has been followed in the case of Bengal, and will be followed, whenever vacancies occur, in the Madras and Bombay appointments.

Hospital clothing to be made up at depôt.

5. *Paragraphs 406—407.*—The Bengal practice of making up "over clothing" for hospitals in the Agency might be extended to the making up of all hospital clothing, and applied to Madras and Bombay. The clothing would then be sent in bulk to the Commissariat Depôts, and distributed therein.

Discussion of advantages and disadvantages of making up clothing regimentally.

6. *Paragraphs 408—410* discuss the merits of making up clothing regimentally, or in the Agency. The regimental system makes the regiments more self-reliant; clothing is better fitted; the work would afford employment to wives of soldiers; but it could not be carried on in time of war; the work must be more expensive than in a regular factory; the waste of cloth is greater; clothing is less skilfully made, and a less amount would be realised by the sale of cuttings. The present system is best, under which clothing is issued for the mounted branches made up or unmade, as required, and for the rest of the army a certain percentage is issued unmade: provided that if any regiment wishes to make up its own clothing, the request is to be granted.

Department not mentioned in correspondence with Secretary of State.

7. No reference to this Department is made in the correspondence between the Government of India and the Secretary of State printed in the Blue Book.

Military.

Section I.—Clothing Department—Grant No. 6.

8. The following table shows the Budget Estimates of 1885-86 and 1886-87 and the Actuals of 1885-86:—

BUDGET AND DETAILED ESTIMATES.—CLOTHING. GRANT 6.

...	....	BENGAL.					MADRAS.					BOMBAY.				
		1885-86.			1886-87.		1885-86.			1886-87.		1885-86.			1886-87.	
		ESTIMATE.		ACTUALS.	ESTIMATE.		ESTIMATE.		ACTUALS.	ESTIMATE.		ESTIMATE.		ACTUALS.	ESTIMATE.	
		No.	Cost.	Cost.	No.	Cost.	No.	Cost.	Cost.	No.	Cost.	No.	Cost.	Cost.	No.	Cost.
			R	R		R		R	R		R		R	R		R
1	Superintendent and Agent	1	23,440	...	1	23,440	1	19,835	...	1	19,835	1	15,635	...	1	19,835
2	Office establishment .	21	17,870	...	21	18,010	28	14,520	...	28	14,520	15	10,356	...	15	10,356
3	Contingencies . .	...	3,970	...	...	3,820	.	1,690	...	...	2,157	...	735	...	...	782
	TOTAL .		45,280	44,866		45,270		36,045	36,033		36,512		26,726	28,490		30,973
	Manufacturing establishments :—															
4	Master Tailor . .	1	4,800	...	1	4,800	1	2,400	...	1	2,400	1	4,800	...	1	4,800
5	Assistant . . .	1	2,880	...	1	2,880	...	...	...	2	...	1	1,500	...	1	1,500
6	Storekeepers, &c. .	4	6,480	...	4	7,950	2	1,500	...	103	1,500	2	5,260	...	2	6,687
7	Labourers . .	55	4,960	...	55	4,960	103	16,178	...	..	16,178	50	14,387	...	50	14,387
8	Establishment . .	18	9,040	...	18	9,130	...	...	...	...		...	...	...	...	...
9	Allowances to soldiers	...	1,620	...	...	1,620	...	1,148	...	...	1,148	...	...	...	..	...
10	Fees to officers . .	...	800	...	...	800	...	..	...	...	...	...	...	...	...	...
	TOTAL .		30,580	30,697		32,140		21,226	19,697		21,226		25,947	27,006	..	27,374
11	Making clothing, European and Native Troops	...	73,780	61,663	...	71,460	...	28,047	22,198	...	17,385	...	40,600	35,681		41,700
12	Packing . . .	...	12,130	9,840	...	10,000	...	6,920	6,692	..	4,579	..	3,000	2,831	...	3,500
13	Freight, &c., from England	...	5,000	3,874	...	5,000	...	1,500	1,246	...	1,500	...	800	634	...	1,000
14	Supplies bought locally .	..	2,50,000	1,79,293	...	3,23,000	...	8,000	22,590	...	91,871	...	52,000	31,465	...	40,000
15	Contingencies . .	...	3,100	2,261	...	3,100	...	3,500	3,067	...	2,000	...	4,000	3,405	...	4,050
16	Freight from port to port	...	500	48	...	500	...	...	...	.	...	...	900	289	...	900
17	Making clothing regimentally . . .	...	59,580	53,756	...	79,260	...	16,427	12,759	..	25,000	..	11,800	11,377	...	15,000
18	Compensation in lieu of clothing . . .	.	2,23,000	1,77,671	...	2,75,000		65,500	62,850	...	90,500		1,00,000	73,080	...	75,000
	GRAND TOTAL .	...	7,02,950	5,63,989		8,44,730	...	1,87,165	1,87,132		2,90,573	...	2,65,773	2,14,238		2,39,497

Supervision, Bengal.

9. *Items 1 to 3.*—The charge for supervision in Bengal is made up of the Agent's Military pay R827-14; staff R1,125 (*i.e.*, R1,000 now reduced to R800 and house-rent R125); Office, 15 clerks: at R300, 200, 140, 100, 80, 60, 56, 45, 36, and 33; and 6 servants, a record-keeper, a daftari, and 4 peons. We believe that there are 8 clerks under item 8(*a*), who ought to be included here to make the comparison with other offices complete. Contingencies include *gari*-hire R72, and cost of drinking-water R382. The former was given to a clerk for bringing the pay of the establishment once a month from the Presidency Paymaster's Office: it has now been stopped, and the establishments are paid from the Alipore Treasury close by. The charge for drinking-water is partly paid to the Municipality as water-rate, and partly the cost of a cart to bring the water for the use of the establishment from the nearest stand-pipe: water is not laid on to any of the offices in Alipore.

Supervision, Madras.

10. In Madras the Superintendent's Military pay is R827-14, with R700 staff and R125 house-rent. His office consists of twenty-two clerks at R250, 150, 100, 75, 55, four at 50, two at 40, five at 35, three at 30, three at 25; a duffadar, six peons, and four menials. The contingencies include telegrams, punkahs, tatties, office furniture, advertisements, &c. The establishment seems to us unnecessarily large as compared with twenty-three clerks at Calcutta, where the outturn of work is more than double, or with the fifteen clerks at Bombay, where the outturn of work is not much less, and we think it should be reduced. In July 1886 a proposal was submitted by the Superintendent to reduce it to sixteen clerks, increasing the peons by two: the total cost to be less by R129 per mensem, the revised salaries all being incremental. This was approved by the Government of India, but was not carried out pending the Finance Committee's report. The Committee were opposed to the system of incremental salaries, and we should deprecate their introduction here.

(*a*) The details in paragraph 12 show only five clerks, but we understand that there are three others, under other titles.

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Supervision, Bombay.

11. In Bombay the Superintendent was an officiating man in 1885-86, receiving R827-14 as Military pay, and half staff at R350, *plus* R125, house-rent. The Budget of 1886-87 provides for the return of the permanent incumbent. The office consists of twelve clerks at R195, 150, 95 83; two at R58, 41, 40, 30, 25, and 20; a havildar and two peons. The contingencies include postage and telegrams, binding books, office furniture, &c.

Manufacturing Establishment, Bengal.

12. *Items 4 to 9.*—The head of the Manufacturing Establishment in Bengal is the Master Tailor at R400 who was sent out from the Pimlico Clothing Establishment 18 years ago, and is said to understand the technical part of his business well. He has under him an assistant tailor at R240, and another at R45, a superintendent of ironers at R80, a superintendent of machiners at R80, two superintendents of work at R60, a superintendent of trimmers at R35, a receiver of stores at R35, a gunner in charge of the engines at R30, three examiners at R20, two trimmers at R12 and R8, three darwans, a blacksmith, and six coolies. The Store and Packing Department consists of two store-keepers (sergeants) at R166 and R154, two packing sergeants at R180 and R154, an issuer of stores at R80, five clerks at from R40 to 30, four sircars in charge of stores at from R20 to 10, a carpenter at R16, a jemadar and 13 coolies at R7, R6, and R5, seven sweepers and two bhistis, a markman and a sail-maker, and thirteen packers at from R8 to R5. There are also nine soldiers in training to be master tailors, who get R15 apiece, and a provision of R800 is made in the Estimates for fees to officers inspecting clothing. These fees are given to a committee of officers (who are generally the Commanding Officers of the European and Native regiments in the Fort), who attend about once a month, or whenever a set of patterns is ready, to seal the patterns, which are sent out to each regiment, with which the articles of clothing made up in, and despatched from, the Agency are compared. We find from papers forwarded to us that in 1861 a request was made that a fee of R16 should be paid for this work, and the request was refused by Government; but sanction was given to payment of actual expenses incurred. The first bill presented under this sanction was for R16, and this became a precedent, and in 1864 the payment was definitely sanctioned. We think it very doubtful whether it is necessary to summon a committee at all for this purpose, as it does not appear to be done at the other Agencies; and even if necessary, we do not think any fee should be paid.

Fees for sealing patterns should be abolished.

Manufacturing Establishment, Madras.

13. In the correspondence already referred to in paragraph 10, the Madras Superintendent proposes to re-arrange the manufacturing establishment thus:—

Cutting Department.

Present.	R	*Proposed.*	R
1 Master Tailor	200	1 Master Tailor	200
1 Maistri	25	1 Maistri	25
1 "	18	1 "	18
4 Maistris @ 16	64	2 Maistris @ 14	28
1 Maistri	14		
1 Conicopillay	25		
2 Cutting tailors @ 14	28	6 Cutting tailors @ 13	78
3 " " " 13	39	4 " " " 12	48
6 " " " 12	72	3 " " " 11	33
3 " " " 11	33	3 " " " 10	30
3 " " " 10	30		
1 Cutting tailor	9	1 Head lascar	10
1 Head lascar	14	4 Lascars @ 6	24
1 " "	10		
4 Lascars @ 6	24		
	605		494

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Examining and Stock Department.

Present.	R	*Proposed.*	R
2 Head tailors @ 14	28	2 Head tailors @ 14	28
3 Head lascars „ 8	24	1 Head lascar	8
1 Head lascar	10	6 Lascars @ 6	36
8 Lascars @ 6	48		
1 Conicopillay	20	1 Conicopillay	20
	130		92

Store Department.

1 Store-keeper @ 70—100	92½	1 Store-keeper @ 100—150	137½
1 Assistant Store-keeper	25	1 Assistant Store-keeper @ 40—60	55
1 Conicopillay	20		
1 „	19½		
1 Head tailor	14	1 Head tailor	12
1 „ „	12		
10 Head lascars @ 8	80	2 Head lascars @ 8	16
4 Lascars @ 6	24	16 Lascars @ 6	96
1 Artificer	15	1 Mechanic	20
	302		336½

Packing Department.

1 Packing Overseer	60	1 Packing Overseer @ 60—80	75
1 Conicopillay	16	1 Conicopillay	20
1 Head lascar	14		
3 Head lascars @ 9	27	3 Head lascars @ 9	27
3 „ „ @ 8	24	1 Head lascar	8
18 Lascars @ 6	108	20 Lascars @ 6	120
	249		250

Watching Establishment.

1 Duffadar	12	1 Duffadar	12
6 Guard peons @ 8	48	9 Guard peons @ 8	72
	60		84

The total cost of this establishment is R1,256½, instead of R1,346, a decrease of R89½ per mensem; but, besides the regular establishment, a large amount of labour, costing R3,200 per annum, has hitherto been employed, and this it is proposed to dispense with in future. The proposal has not, as already mentioned, been yet carried into effect.

Manufacturing Establishment, Bombay.

14. The Manufacturing Establishment at Bombay consists of a Factory Superintendent at R400, an Assistant Master Tailor (a Sub-Conductor) at R125, a Store-keeper (Deputy Assistant Commissary) at R325+30 house-rent, and a Head Examiner (Color Sergeant) at R82-5-3. The Store Branch comprises 19 men, costing R439; a Head Assistant at R85, two Ledger-keepers at R50 and R45, an Inspector at R35, three Clerks at R30, R25 and R14; a Mochi at R20, three watchmen at R11: the lowest salary is R10 paid to a lascar. The packing branch contains eight men, costing R184: the highest salary is R60 to an Inspector, the lowest R10 to a Hamal. The Factory Branch contains 23 men, a Store-keeper at R60, a Clerk at R75, two Superintendents at R45, an Instructing Tailor at R46, a Head Cutter at R30, two Assistants at R15, two Trimmers at R25 and 15, and so on.

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This establishment is very highly paid as compared with the other Presidencies, and though it is admitted that rates of wages for natives are dearer at Bombay than elsewhere, we do not see why the Superintendent and the Store-keeper should get more than in Madras.

Making up clothing, Bengal.

15. *Item 11.*—The figure, charged against making up clothing, comprises in Bengal the entire payments to about 600 tailors, who are employed at piece-work rates in making up the clothing, including cutting, basting, machining, ironing, and sewing.

Madras.

16. At Madras making up, *i.e.*, all the work, except cutting out, has hitherto (since 1875) been done by contract; a proposal has recently been sent up, which is not yet disposed of, to substitute for contract work a regular establishment of machinemen, ironers and tailors, costing R1,515 per mensem, to be tasked at fixed rates. The pay of the cutters, now shown under item 7, was apparently included in this head till 1884-85. The actual payments to contractors in that year were R13,985, and in 1885-86, R24,324.

Bombay.

17. We have received no details of the expenditure for making up clothing in Bombay, but we understand from correspondence with the Superintendent that it comprises the whole charge for making up the clothing by an establishment employed at piece-work rates, with the exception of the cutting out, which is done by the permanent salaried establishment shown in paragraph 14.

Packing charges, Bengal.

18. *Item 12.*—The packing charges in Bengal comprise the cost of stuff used in packing clothing for despatch: the principal items are R6,601 for gunny, R1,097 for jute rope, and R2,069 for cases for Cooper, Allen & Co.'s boots.

Bombay.

19. In Bombay the first part of the detailed estimate for packing charges contains contract rates at so much per battery or regiment,—R105 for each European Infantry Regiment, R35 for each Native Infantry Regiment, and so on: total R3,015. The second part consisting of miscellaneous items,—R1,612 for charcoal for heating irons, R200 for padlocks, R200 for brown packing paper, R700 for dubbing boots, and so forth: total R4,125. But the grand total R7,140 is reduced in the printed budget to R3,000.

Articles locally purchased, Bengal.

20. *Item 14.*—The details of the R2,50,000 for articles locally purchased in Bengal are, 331 caps at R9 to 14 each; 624 pagris for Army Hospital Native Corps at R1-8 each; 215 loongis for Hospital Assistants at R9-14; 7,370 wicker helmets at R3-14: R28,559; embroidered badges and shoulder straps R35,283; boots from Cooper, Allen & Co.,—20,000 ankle-boots at R5-12, 2,500 knee-boots at R10-11, and 2,500 Wellingtons at R8-7: total R1,62,812; to this must be added the cost of packing as above, R2,069, and the establishment kept up to look after the factory, an Inspector at R300, a boot examiner, a clerk, eleven workmen, and contingencies: total cost R7,623.

Cooper, Allen & Co.'s boots.

21. The introduction of this local source of supply of boots for the Army appears to be an important reform, which promises well for economy. From papers supplied to the Finance Committee it appears that the average annual issues of boots were estimated in 1880 at 4,935 knee-boots, 7,665 Wellingtons, and 96,676 ankle-boots, and the saving to be gained, if the whole of these could be purchased from Messrs. Cooper, Allen & Co., at rates fixed at 20 per cent. below English price *plus* cost of packing, &c., was estimated at R1,68,115.

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In this calculation the rate of exchange was taken at 1*s.* 8*d.* per rupee and the contract rate at R10-6-8, R8-12-7, and R5-8-6 for the three different kinds of boots. Ultimately a contract was agreed on in 1881 for seven years, for the supply of 25,000 boots annually—the rates to be R10-11, R8-7, and R5-12, respectively. But should the supply prove satisfactory, the quantity may be raised to 50,000 pairs annually, the rates being then reduced to R10-2-7, R7-15-4, and R5-8-3, respectively.

We learn that the boots are generally approved of, and that the percentage of boots condemned after three months' wear, even with exceptionally rough usage, has been very small: the Government of India is quite prepared to extend the issue of Cawnpore boots as fast as can safely be done, but the Company is not able to increase the supply rapidly, and any haste or undue pressure might lead to the offer of inferior boots and endanger the success of the experiment. The saving on 25,000 boots, with exchange at 1*s.* 5*d.*, is calculated to be R59,401.

Supply of cloth from Egerton Mills.

22. On the 18th March 1886, the Military Department informed the Superintendent and Agent for Army Clothing, Bengal, that an order had been given to the Egerton Woollen Mills Company to supply scarlet cloth for two regiments of native infantry, some blue-grey cloth for lascars' jackets and coarse grey cloth for 250 great-coats for the Native army as an experiment, and also to send samples of cloth for the British army, scarlet for tunics, tweed for trousers, blue for artillery and cavalry trousers, and grey for great-coats; samples of which could be sent home to the Secretary of State for test and approval. The cloth was to be issued on trial to certain Native regiments, when it would be seen how it stood the practical test of wear. It is expected that this cloth will be cheaper than that procured from England; for "blue white list" the cost is R2-7 a yard, against R2-9 for English cloth at the exchange rates of 1885-86, and grey cloth for great-coats will cost R2-12, the English rate being R3-8. Serge is, however, more used than cloth, and no pattern of serge hitherto offered by local producers has been approved. We learn, however, that the issue has not taken place yet, as the Egerton Mills are not yet able to supply the requisite quantity of cloth.

Supplies brought locally, Madras.

23. The R8,000 for local purchase in Madras is provided for the purchase of shoulder-straps, patches and badges for British and Native troops. In 1884-85 the sum expended was R1,19,767. Khaki drill was purchased locally at prices varying from R0-6-3 to R0-5-3 per yard, but it was subsequently found that the articles were manufactured in England, not locally. Accordingly, the supplies for 1885-86 and 1886-87 were obtained from the Secretary of State at R0-3-8 per yard, a loss of R31,648 having been incurred by the fraud of 1884-85. Arrangements have now been made to procure the drill locally, from the Carnatic Mills, at R0-3-8 per yard; the quality has been approved by the Commander-in-Chief.

Bombay.

24. The provision in the Bombay Budget was intended to cover the following purchases:—

	No.	R	a.	p
Cow-skins for gaiters	505	3,282	8	0
Sheep-skins	2,000	1,500	0	0
Embroidered shoulder-straps, &c., and other petty articles, such as buttons, cotton, &c.	...	3,217	8	0
(*a*) Wicker helmets	10,567	42,268	0	0
(*a*) Fittings for helmets	3,465	1,732	0	0
		52,000	0	0

(*a*) Obtained through Agency of Clothing Department, Alipore.

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Compensation for clothing.

25. *Item 18.*—The estimate for compensation for clothing is based on fixed scales laid down in the Army Regulations. We have had our attention drawn to the fact that it is anomalous that the British soldier should receive compensation for being clad in serge instead of broadcloth, on the score that serge is cheaper, though it is the most comfortable, and though he would not, if he had the offer, prefer cloth. If from the first it had been ruled that serge in India corresponded to cloth in England, and no compensation had been given, doubtless none would have been asked for, but there seems ground to apprehend that to withdraw it now would create discontent, even if the new rule were only applied to new regiments not at present in India. The question might be submitted for consideration in the Military Department; it is one on which we do not feel competent to pronounce an opinion.

Clothing for the Army Hospital Native Corps.

26. Clothing is supplied to the Army Hospital Native Corps,—a serge chapkan and two white chapkans to each ward servant and cook, a serge mirzai every third year, and two white jackets to each water-carrier and sweeper, besides clothing to Native Medical Pupils and Hospital Apprentices, and to Hospital Assistants when paid for. The cost of making up is entered in this Budget, but the cost of the material in Grant 9, Medical Department. In Bombay two suits of white clothing are made up for each member of the Army Hospital Native Corps.

Summary of suggestions.

27. The suggestions derived from a scrutiny of the details of the Budget, may be recapitulated as follows:—

Para. 9.—Bengal Superintendent's clerks should all be shown under one head.

Para. 10.—Madras Superintendent's Office Establishment should be reduced, and incremental salaries should be avoided.

Para. 12.—Fees to officers forming a committee in Bengal should be stopped.

Paras. 16 & 17.—The cost of cutting should be shown under "Making up" in Madras and Bombay, as in Bengal.

Para. 25.—Compensation to troops for giving them serge instead of broadcloth should be stopped, if possible.

Comparison of the cost of making clothing at the different factories.

28. We come now to the most important question of all—the consideration of the cost of making up the clothing at the three Agencies, which we have undertaken in order to see what the difference in cost is, and what conclusion should be drawn in case any great difference is found to exist. In their preliminary Note the Finance Committee compared the cost as shown in the Appendices to the Detailed Estimates of 1885-86; but it has been pointed out to us that these figures are less trustworthy than those which are contained in the Financial Reviews of the Clothing Departments, issued annually by the Military Accounts Departments at the three Presidencies. It is necessary to begin with some words of explanation as to how these Reviews are prepared.

System on which the Financial Review is compiled.

29. They are not connected in any direct way with Grant 6 of the Military Estimates, or the accounts of the Military Department, and that for two reasons: the figures of Grant 6 do not include one very important item—the value of cloth imported from England; and they do include (besides the cost of regimental tailoring and the compensation to soldiers) the cost of work which the Agency does as a forwarding and issuing department, outside of its work as a factory for making up clothing. The object of the Financial Review is to show the accounts of the factory alone, apart from all other expenditure, comparing the

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value of the materials received *plus* the cost of making up, with the value of the materials issued.

Nature of its two chief sets of statements.

30. Accordingly, the Financial Review contains two main statements. The first, Statement A, is the balance sheet of the factory. It shows on one side the value of the materials in stock and received during the year, the cost of direct labour, *i.e.*, the actual payments for making up the garments; and the indirect expenditure, *i.e.*, the share debited to the factory on account of the supervising and working establishment, of the cost of packing, freight, and other contingencies, and of interest on the capital account. This is balanced on the other side by the value of garments issued *plus* material in stock. The second set of Statements (B to F) show for each class of garment the value of the material, the direct labour expended on making it up, under two heads (cutting and making), the share of indirect expenditure, and the total value as issued. Statement G is a statement of the capital account, showing the value of buildings and machinery.

Cost of material may be neglected in the comparison.

31. As far as a comparison of the three factories is concerned, the cost of material may be neglected, as it must be, except for some very slight difference due to freight, almost identical. There remain the direct and indirect expenditure on making up, and if these were calculated on the same system, the figures shown in Statement B would be a sufficient guide for determining what differences exist in the cost of working the different factories.

Direct cost. Rates of cutting and making.

32. We consider first the "direct cost" and extract from the Review of 1885-86 the figures which show the cost of cutting and making the articles which are issued in largest numbers, and which represent the chief work of the factories. They are to be found in columns 4 and 6 of Statement B.

Articles.	Bengal.				Madras.				Bombay.			
	No.	Cost of Cutting.	Cost of Making.	Total Cost.	No.	Cost of Cutting.	Cost of Making.	Total Cost.	No.	Cost of Cutting.	Cost of Making.	Total Cost.
		R a. p.	R a. p.	R a. p.		R a. p.	R a. p.	R a. p.		R a. p.	R a. p.	R a. p.
Artillery, Tunics, Blue Cloth, Privates	2,415	0 1 1	1 0 0	1 1 1	1,352	0 0 6	0 8 6	0 9 0	1,365	0 1 5	1 7 0	1 8 5
Artillery, Trousers, Cloth, Privates	2,332	0 1 1	0 8 0	0 9 1	1,489	0 0 6	0 4 0	0 4 6	1,576	0 1 5	0 13 0	0 14 5
British Infantry, Privates, Scarlet Tunic	9,395	0 1 1	0 15 2	1 0 3	14,730	0 0 6	0 6 0	0 6 6	4,10[illegible]	0 1 5	1 7 0	1 8 5
British Infantry, Trousers, Blue Tweed	11,084	0 1 1	0 7 1	0 8 2	3,390	0 0 6	0 3 0	0 3 6	3,929	0 1 5	0 9 3	0 10 8
British Infantry, Trousers, Blue Serge	5,012	0 1 1	0 7 1	0 8 2	204	0 0 6	0 3 6	0 4 0	295	0 1 5	0 8 0	0 9 5
Native Infantry, Privates, Zouave Jackets	7,807	0 1 1	0 9 4	0 10 5	17,902	0 0 6	0 5 0	0 5 6	6,479	0 1 4	0 5 0	0 6 4
Native Infantry, Privates, Serge Pyjamas or Knickerbockers	9,369	0 1 1	0 7 1	0 8 2	16,921	0 0 6	0 2 6	0 3 0	5,953	0 1 4	0 5 3	0 6 7

Mode in which the rates are arrived at.

33. We must next enquire how these rates are worked out. It is obvious that the cutting rates, which are uniform in Bengal and Madras, and almost uniform in Bombay, are only an approximation, and are, or should be, obtained by dividing the total expenditure on cutting by the number of garments cut out. In Bengal, the cutting and making are all done by piece-work, and the charge for them is shown under one head, item 11 of the Budget (see paragraph 8). The total cost of "direct labour" to which the rates for cutting and making, multiplied into the number of garments, work up, is R1,34,112, which is made up thus :—

	R
Cost of making clothing (item 11 of Grant No. 6) . .	61,633
Cost of making Hospital Clothing (Grant No. 9) . .	7,448
Clothing for Expeditionary force	65,031
TOTAL	1,34,112

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In Madras the cutting is done by the salaried establishment, and the rest of the work by contract. The total cost of cutting shown in Statement B is R2,475, and the rest of the "direct labour" amounts to R21,832. The statement in paragraph 8 shows that the amount paid to contractors in 1885-86 was R22,198; and the details given in paragraph 13 show the establishment of cutters as costing R211 per mensem, or R2,532 per annum. These calculations may be accepted therefore as proved by the accounts.

In Bombay the figures in Statement B work up to R5,656 for cutting and R41,219 for making: total R46,875; but the figure given in Statement A is R45,183—a difference which is not explained, but which is unimportant for the present purpose. The cutting establishment is part of the regular salaried establishment (item 7 of the Budget), and the figure shown as actual expenditure on making (item 11) in the accounts, is R35,681; the difference between this and the R41,219 shown above, as cost of making, is not explained, but is possibly due (as in Bengal) to the cost of hospital clothing, debited to Grant No. 9.

Conclusion that the rates represent actual differences of cost.

34. On the whole, our conclusion is that the rates shown in the table in the thirty-second paragraph may be accepted as actual, or nearly actual, rates of cost, being based on figures of expenditure, which agree pretty closely with the actual expenditure shown in the published accounts of the Military Department. The contention is, however, raised in a letter we have received from the Superintendent, Bombay, dated 29th November 1886, that, as the men who make up the garments use Government sewing machines, a deduction should be made from the rates on account of the profit on the machines; and this deduction is estimated by him at from 2 to 4 annas per garment. The argument is not clearly brought out, and whatever may be its weight, it may be neglected in a comparative calculation of the charges of the three factories, if, as we understand, the practice is the same in all cases, and the sewing machines used by the contractors in Madras, or the piece-work labourers in Bengal and Bombay, are the property of Government and are lent to the workmen.

Saving to be effected if Bombay clothing were made up at Madras rates.

35. So far, therefore, as "direct labour" is concerned, it may be admitted that the cost of working in Madras in 1885-86 was cheaper than in Bengal, and very much cheaper than in Bombay. The following table shows the cost of the articles we have selected for comparison as made up in Bombay, and what they would have cost if made up in Madras:—

	No.	Cost at	
		Bombay Rates.	Madras rates.
		R	R
Artillery Private, Tunic, Blue Cloth . .	1,365	2,083	768
Ditto do., Trousers, Cloth . . .	1,576	1,420	443
British Infantry, Private, Scarlet Trousers .	4,108	6,269	1,669
Do. do., do., Trousers, Blue Tweed .	3,929	2,620	860
Do. do., do., do., Blue Serge .	295	174	74
Native Infantry, Private, Zouave Jacket . .	6,479	2,565	2,227
Do. do., do., Serge Pyjamas or Knickerbockers	5,953	2,449	1,116
TOTAL .	...	17,580	7,157

The total cost of direct labour in Bombay was R45,183. If we may assume that the same proportion exists in the case of other garments as in

the case of the representative ones we have selected, then, as R17,580 is to R7,157, so is R45,183 to R18,394; in other words, there would have been a saving of R26,789 had these articles been made up in Madras, instead of in Bombay.

Indirect Charges: (1) Interest on Capital, &c.

36. There remains the question of the indirect charges. These are of two kinds: (1) the share debited to the factory of the cost of supervision and regular establishment; and (2) the interest on capital invested, and depreciation of buildings and machines. The second may be left out of consideration in our present argument. It is calculated on the same basis for all the three factories, and though it is quite right to debit it (as is done in Statement A of the Financial Review) in an account which professes to treat the factory as a commercial speculation, it does not affect the question of the comparatively cheap or dear working of the factories. Even supposing it could be shown that the capital expenditure on buildings and machines in Madras had been double that in Bombay, this would not affect the question which of the two is cheaper to work now, considering the rates paid for labour. Supposing the Bombay Agency were closed, the result would be that the sewing machines would be transferred to Madras and the buildings would be sold or utilised in some other way. This part of the indirect expenditure may therefore be omitted.

(2) Share of Establishment and Contingencies.

37. The other part is difficult to deal with, because of the perplexed way in which it is treated in the Financial Review. This portion of the indirect expenditure consists of the establishment employed in supervision (items 1 to 3 of the Budget) and manufacture (items 4 to 9), excluding cutters in Madras and Bombay and the cost of packing, freight, and contingencies (items 12, 13, 15, and 16). The whole of this, however, is not chargeable to the factory; and the letter of the Accountant General, Military Department, No. 923, dated 12th June 1884, lays down the following rules regarding it:—

"It further seems unfair to charge the manufacturing account with the whole of the charges for supervision and store and packing establishments, as the Clothing Agency, in addition to being a factory, is also a reserve store and issuing agency, not only for articles manufactured at the factory, but also for manufactured articles and materials in bulk purchased locally and in Europe. The percentage of such charges to be debited to manufacture, should be fixed as may appear fair and reasonable in communication with the Superintendent and Agent for Army Clothing."

Want of uniform principle for debiting share of indirect expenditure.

38. The defect in these instructions obviously is that they do not secure that the proportion debitable to the factory should be worked out in the same way at each of the three Agencies. No explanation is given in the Financial Reviews of the principle on which the proportion is charged, and we find that the proportion is very unequal. The basis of the calculation, according to the letter of the Military Accountant General, should apparently be the proportion between manufactured articles and articles in bulk issued for the Agencies. These proportions were in 1885-86 (*vide* creditor column of Statement A):—

	Bengal.	Madras.	Bombay.
	R	R	R
A.—Value of manufactured articles issued . . .	11,19,817	4,95,105	3,93,204
B.— " stores issued in bulk . . .	2,74,648	1,19,556	48,411
Percentage of A. on the whole .	80	80	89

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Section I.—Clothing Department—Grant No. 6.

The total indirect outlay shown against the items of the Budget 1—10, 12, 13, 15 and 16 (deducting cutters in Madras and Bombay), and the share of that outlay debited to the Factories in Statement A, are as follows :—

	Bengal.	Bombay.	Madras.
	R	R	R
Total indirect outlay	91,586	64,260	57,009
Share debited to Factory	63,649	28,866	30,022
Percentage	69	45	53

These ratios, it is obvious, do not correspond with the proportions previously shown to exist between the quantities issued in bulk and the total issues.

Saving in establishment if Bombay were amalgamated with Madras.

39. If now the whole of the indirect outlay, or any equal proportionate part of it, be distributed over the "cost of making" in Madras and Bombay, it will raise that cost considerably, and will make the Bombay rate seem closer to the Madras rate than it seemed before; but it will not in any way alter the fact that tailoring work is far cheaper in Madras than in Bombay. The only point worth considering, from an economical point of view, is whether the Madras establishment is unduly expensive as compared with the work done, or is dearer than the Bombay one. This is worked out in the following table :—

	Bengal.	Madras.	Bombay.
	R	R	R
Value of articles issued	13,91,465	6,14,661	4,41,615
Cost of indirect outlay	91,586	64,260	57,009
Percentage	7	10	13

Clearly Bombay is the most expensive in this respect also, and that though the year 1885-86 was favourable to it, as the Superintendent was an officiating man drawing half staff only. On the other hand, the Bengal expenditure is much the lightest of the three, though here too the year was a peculiarly favourable one, because of the great addition to the work caused by the Quetta mobilisation and the campaign in Burma. But the conclusion, which apparently should be drawn, is that both in Madras and Bombay the establishment is too large and too expensive for the work to be done. If an official so expensive as a Lieutenant-Colonel on a staff allowance almost equal to his Staff Corps pay is to be employed in this capacity, clearly it is desirable that he should have as large a factory under him as he can work, and if one Superintendent at Alipore can see to the manufacturing of garments costing eleven lakhs, it is not economical to employ two such officers at Madras and Bombay to manufacture articles costing nine lakhs. This is an additional argument for concentrating the Bombay Agency on Madras; if an establishment costing R75,000 is sufficient in Bengal, an establishment costing the same should be more than sufficient in Madras for the work of the two southern Presidencies: the two establishments cost (excluding cutters) R1,03,125 in 1885-86; there ought therefore to be a saving in establishment of at least R30,000 by amalgamating the Bombay and Madras Factories, in addition to the saving of R25,000 in direct labour.

Objection to amalgamation on the score of increased freight, &c.

40. The objection to the amalgamation of these two factories, which weighed with the Army Commission (see paragraph 404), was that there would be some expenditure on new buildings, the cost of freight from England would be higher, the trans-

port charges by railway would be heavier, and there would be some immediate expenditure by the transfer of stock from Bombay to Madras. We have not attempted to work out what the amount of these charges would be, but we are satisfied that they cannot be estimated at a figure which would counterbalance the saving which we anticipate. The cost of freight is an insignificant item; the figures against item 13 show that in 1885-86 the Madras charge only exceeded the Bombay charge by R612, although the quantity of materials received from England exceeded that received at Bombay as three to two: and the real cost to the State of railway transport on State lines, or on Guaranteed lines not paying the whole of their guarantee, is very small indeed; and even on Guaranteed lines paying their guarantee, the actual net cost to the State is much less than the amount disbursed for carriage. At the same time, as far as the issue of articles of bulk is concerned, Bombay should still be used as the place of import; the Port Store-keeper or the Superintendent of Stationery being employed as the medium of issue. There would be no need to send such articles to Madras.

Capacity of Madras to supply labour.

41. There is a further question, whether the Superintendent at Madras can undertake to supply the whole of the clothing hitherto made up by the two factories. We understood from our enquiries, when in Madras, that there was a very large supply of labour of this kind, and that, except in the case of a strike (to which any factory is liable, even now) he would have no difficulty in guaranteeing to turn out double the amount of work.

Employment of convict labour.

42. The employment of convict labour would not only render the Government secure from any such danger as that of a strike, but would also enable the Superintendent, perhaps, to reduce the rates paid for free labour. The Alipore Jail is close to the Alipore Clothing Agency, and the matter would be a very simple one there: Colonel Mackesy reckons that, if he could secure the services of about 150 convicts, he would have complete control of the labour market. Similar arrangements could no doubt be made in Madras.

Reduction in rates at Alipore.

43. We may mention, while on this subject, that Colonel Mackesy states that he has already considerably reduced the cost of making up clothing, by a larger use of machines; all the cutting is now done by machines; and the rates have been brought down as follows:—

	Cost of cutting and making in 1885-86 (see para. 32).	Reduced rate.
	R a. p.	R a. p.
Gunner's Tunic	1 1 1	0 15 0
" Trousers	0 9 1	0 6 0
British Infantry Tunic	1 0 3	0 13 6
" Trousers	0 8 2	0 5 0
Native Infantry Jacket	0 10 5	0 8 6
" Pyjamas	0 8 2	0 5 0

This implies a very considerable saving, and brings the Bengal rates much nearer than before to the Madras rates.

Rates of making up clothing regimentally.

44. The question of whether clothing should be made by the Agency or in the regiments is not, as shown in paragraph 6, a purely economical one, and on that account we have not examined it minutely, and need only remark that the advantages

on the side of Regimental agency seem hardly to be great enough to counterbalance any large pecuniary loss which might ensue. Hitherto the Regimental and Agency rates have been very nearly the same, but if, as shown above, the Agency learns to work much cheaper, the regimental rates should be reduced, or else regimental making up should cease. For instance, the regimental rate for British Infantry trousers is eight annas: this did not differ much from the Agency rate of 1885-86, but now that that rate is brought down to five annas, there would be a serious loss to Government if regiments should largely make up their own trousers at eight annas a piece.

Suggestions as to account and audit.

45. As to the account-keeping, we have received from Colonel Mackesy an intimation of the same desire as that expressed by Colonel Stewart, of the Cawnpore Factory (*vide* Section M of this chapter, paragraph 43), *viz.*, that the accounts should be kept and made up in the factory. There is so much account-keeping there, that it seems probable that the completion of the work could be more cheaply carried out than in the Examiner's office, the Examiner or other officer of the Account Department coming over to make a personal local audit from time to time. We mention this in connection with the same suggestion which we made in our Note on the Ordnance Department, *viz.*, that the subjects of the best mode of keeping and auditing the accounts of the factories should be examined by an expert. Whatever is done, we trust that the error in the present system of account-keeping, which we have pointed out, will be remedied: there should be a uniform system—cutters, who are a part of "direct labour," should not be shown in one place in one factory's accounts, and in another place in another's—the share of indirect expenditure should be calculated on the same principle in all cases, and the Financial Review should be connected with the published accounts of the Military Department.

Summary of second part of Note.

46. Our recommendations on this second part of the subject are—

(1) that the Bombay and Madras Clothing Agencies should be amalgamated, causing a saving of R55,000 a year in direct labour and in supervising establishment (paragraph 39), besides the selling price of the Bombay buildings, less any additional expenditure on enlarging the Madras Agency buildings;

(2) the employment of convict labour, in order to secure Government against a strike (paragraph 42);

(3) the reduction of regimental rates for making up clothing to the approximate level of Agency rates (paragraph 44);

(4) a revision of the system of account and audit as now carried on in the different Agencies and in the Military Account Department (paragraph 45).

The 22nd February 1887.

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SECTION J.—BARRACK DEPARTMENT—GRANT No. 7.

Preliminary enquiries.

1. In the course of May 1886 the Military Sub-Committee of the Finance Committee drew up two Notes on the subject of the expenditure incurred in the Barrack Department and provided for under Grant No. 7, and circulated them with a request for further information as to the different points noted and suggestions made. Replies to these questions were received from time to time, and we now lay before the Government of India such recommendations as we are able to make for future economy.

Details of Budget Provision.

2. The expenditure incurred in this Department is chiefly shown in Grant No. 7 of the Military Estimates, but a portion of it is charged to the Military and Public Works Departments. The following statement contains the whole provision made in the Budget of 1886-87 :—

		Bengal.		Madras.		Bombay.		TOTAL.
		No.	R	No.	R	No.	R	
1	EXECUTIVE ESTABLISHMENT—							
	Barrack Masters, 1st class	7	57,636	4	10,560	6	33,960	1,03,956
	Do. do. 2nd do.	6		1	1,800	2		
	Assistant Barrack Masters	4		...	...	6		
	Conductors	...	...	1	1,500	...	...	1,500
	Sub-Conductors	...	...	9	11,580	..	...	11,580
	Barrack Sergeants	42	48,388	19	19,610	9	10,488	78,486
2	Family Allowances	...	6,036	...	2,035	...	624	8,695
3	Travelling Allowances	...	16,575	...	700	...	9,340	26,615
4	Contingencies, Office-rent, Postage, Menial Servants, &c.	...	11,155	...	1,155	...	23,224	35,534
	TOTAL	...	1,39,790	...	48,940	...	77,636	2,66,366
	SUBORDINATE ESTABLISHMENT—							
5	Regular Barrack Establishment	...	1,000	...	3,560	...	7,810	12,368
6	Conservancy Establishment	...	24,430	...	1,25,000	...	...	1,49,430
7	Punkah-puller	...	3,20,000	...	50,000	...	38,000	4,08,000
8	Tattie Establishment	...	65,000	...	2,000	...	8,500	75,500
9	Lighting Establishment	...	...	...	1,000	...	...	1,000
	TOTAL	...	4,10,430	...	1,81,560	...	54,310	6,46,300
10	Purchase and Repair of Barrack Furniture	...	3,73,210	...	90,000	...	98,264	5,61,474
11	Purchase and Repair of Barrack Bedding	...	2,00,000	...	60,000	...	90,000	3,51,500
12	Compensation in lieu of Barrack Bedding	...	1,000	...			500	
13	Lighting Barracks	...	2,00,000	...	73,000	...	45,000	3,18,000
14	Miscellaneous Supplies for Barracks	...	2,50,000	...	85,000	...	45,000	3,80,000
15	Establishment and Gear for Wells	...	15,000	...	22,000	...	51,300	88,300
16	Contingent Expenditure	...	1,000	...	18,000	...	1,200	20,200
	TOTAL IN MILITARY WORKS AND PUBLIC WORKS BUDGETS	...	5,13,000	...	...	...	1,75,900	6,88,900
	TOTAL IN BARRACK DEPARTMENT GRANT No. 7.	...	10,77,430	...	5,78,500	...	2,87,310	19,43,240
	GRAND TOTAL	...	15,90,430	...	5,78,500	...	4,63,210	26,32,140

N.B.—The figures in leaded type are taken from the Military or Public Works Budgets, the rest from the Military Budget, Grant No. 7.

Executive establishment in Bengal and Bombay.

3. *Item 1.*—The Executive establishment in Bengal is entered in the Military Works Budget and that for Bombay partly in the Military and partly in the ordinary Public Works Budget. In Madras alone it is entered in the Barrack Department Budget. The Finance Committee, not being aware at first of this peculiarity in the

method of preparing the estimates, made no enquiry into the allocation of the establishment in Bengal and Bombay, and received no information on the subject beyond what is shown in the Budget and abstracted above. The charges for travelling allowances (item 3) are very large in Bengal and Bombay, as compared with Madras. Under item 4, contingencies, &c., are included 105 chaukidars and peons in Bengal, costing R8,856, and in Bombay a large office establishment (R8,328), chaukidars and peons (R5,128), and a debit of R8,336 on account of the share of superior establishment chargeable to this head. These figures would have been enquired into by us had they come to our notice earlier and had time permitted; if the Government of India think it desirable to pursue the enquiry, it will be easy for them to place it in the hands of a special officer.

in Madras.

4. The five Barrack Masters are located at Fort St. George, Secunderabad, Bangalore, Rangoon, and Kamptee. The Sub-Conductors receive R80 pay and a staff allowance of R25 or R17-8; in two cases they also get a pony allowance of R10. The Barrack Sergeants receive R61-2-9 as pay and a staff allowance of R17-8, with occasionally a pony allowance of R10. They do the same duties, a Conductor being only a Barrack Sergeant who has attained warrant rank by length of service. They are posted as follows: One is in the Conservancy Department, Fort St. George, and two are Shipping Sergeants at Madras and Rangoon: the rest are Barrack Sergeants—three in Fort St. George, five in Secunderabad, three in Kamptee, two in Rangoon, three in Bangalore, two in Bellary, and one each in Tounghoo, Port Blair, St. Thomas' Mount, Pallaveram, Poonamallee, Wellington, and Cannanore. The duties of the Barrack Masters are to be in charge of buildings occupied by troops and of the furniture in them. They inspect them periodically, carry out petty repairs, recover damages, and communicate with Public Works Officers and Commissariat Officers in order to get repairs to buildings or furniture effected. Barrack Sergeants do the same sort of work in smaller places, under Staff Officers, or in larger ones under Barrack Masters, and also have a good deal of clerical work to do.

Possible reduction in numbers.

5. It is impossible without minute local knowledge to propose any reduction in the numbers of these officers. It was suggested to the Finance Committee that Pallaveram and Poonamallee are two small places so near to each other and to St. Thomas' Mount that three Barrack Sergeants are not required. The answer given was that if one Sergeant was in charge of two places, he would have to receive R10 per mensem pony allowance for his journeys, and on a staff allowance of R17-8, this would afford a very small reduction. If, however, a special Sergeant is retained for this duty who could, or whose successor could, be employed elsewhere, the whole military pay should be considered, not the staff allowance only. Moreover, if the charge of The Mount and of Pallaveram were amalgamated, no pony allowance would be required, as the Sergeant can go from the one to the other in a few minutes by train. We think the Madras Government might be invited to consider whether any reduction of this kind can be effected.

Family allowances.

6. *Item 2.*—These are allowances at the rate of R8 or R6-8 for a wife, or R2-8 for a child, and are given indiscriminately to soldiers and Non-Commissioned Officers with their regiments or on the staff.

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Travelling allowances.

7. *Item 3.*—We have received no information regarding the travelling allowances, for which provision is made in Bengal or Bombay, but we note that they are on a large scale and seem to require explanation. In Madras the provision in 1885-86 was only R600, and we have not been informed why it was raised to R700 in 1886-87. The figure of R600 indicates a conveyance allowance of R50 per mensem given to the Barrack Master, Fort St. George, for monthly visits to St. Thomas' Mount, Poonamallee, and Pallaveram. The allowance seems to us an unduly liberal one. Both The Mount and Pallaveram can be reached by rail at the cost of a few annas, and the hire of a conveyance to visit Poonamallee need not cost more than R4 for a day's visit.

Contingencies.

8. *Item 4.*—The remaining charges for postage, office-rent, and other contingencies are not large; we have received no information concerning them, and they do not seem to require any special investigation.

Regular Barrack Establishment.

9. *Item 5.*—The title "Regular Barrack Establishment" is used to denote different things in different Presidencies. In Bengal the head only covers an expenditure of R1,000 on account of temporary chaukidars employed at Sohagpur, Jubbulpore, and Agra for 3 months, Cawnpore for 5 months, Mecan Meer for 9 months, and one at Dinapur for 7 months for the protection and cleaning of vacant rest camps and barracks. In Madras it consists of three writers, 14 orderly peons attached to Barrack Masters or officers in charge of barracks, and about 50 peons or chaukidars employed in watching empty buildings in Madras, St. Thomas' Mount, Arcot, and Secunderabad, at which latter place 38 are entertained. The number is not permanent, but they are engaged from time to time as required. In Bombay this heading designates a different class of establishments, chiefly employed in rest-camps; in Bengal and Madras similar establishments are charged in Grant No. 4, Commissariat Department; and we think it would be desirable that an identical procedure should be pursued in all three Presidencies. The details of the Bombay charges in 1885-86 were as follows:—

	R
Bombay barrack establishment—1 native writer, 2 watermen, 4 sweepers	722
Poona Rest Camp—1 superintendent at R100, 1 sergeant at R20, peon, cook, 2 sweepers and bhisti, for 6 months	1,062
Extra menial establishment for 7 months, October to April	604
Khandwa Rest Camp—1 bhisti and 2 sweepers for 12 months, 1 commandant at R130, 1 sergeant at R20, 7 bhistis, 18 sweepers, 2 pair bullocks and 1 bildar, for 6 months	2,222
Nasirabad—for 6 months, 1 sergeant at R20 and menial establishment	642
Nimach—for 6 months, 1 sergeant at R20 and menial establishment	642
Mhow—for 6 months, 1 sergeant at R20 and menial establishment	642
Belgaum—12 months, 2 sweepers and a lamplighter	192
Satara, 1 sweeper (12 months)	48
Khandalla, do. do.	36
Deolali Railway siding, 5 pointsmen	528
Small miscellaneous establishments at Aden, Abu Road Station, Arna, &c.	553
TOTAL	7,893

10. With reference to these we have received the following information:—

Bombay Barrack Establishment.—This was maintained for supplying water to the mint and arsenal guards, clearing their latrines, and those used by the Military Offices in the Town Hall. The Mint Master, Commissary of Ordnance and Military officers will in future arrange for these wants, and this item will disappear.

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Khandwa Rest-camp.—The permanent establishment cannot be reduced, because menials, if once dismissed, cannot be procured readily.

Nasirabad, Nimach and Mhow.—These establishments will be reduced if the working of the line is regular and makes this possible.

We have little doubt that economy could be effected in other of these establishments, if it were any one's interest to do so.

Conservancy establishment.

11. *Item 6.*—The cost of Conservancy establishment, as shown under this head, is small in Bengal, large in Madras, and *nil* in Bombay. In Bengal it indicates the cost of conservancy in Fort William, and in some small cantonments—Baxa, Pethoragarh, Kohat, Jamrud, Bannu, Mardan, and Cherat—where no cantonment Funds exist. The provision for Fort William in 1885-86 was R21,180, to which figure it was cut down from the detailed Estimates, which mounted up to R23,855. The details are as follows :—

	R
(*a*) Conservancy establishment of Fort William	14,628
(*b*) Conservancy establishment of Conductors' barracks	1,038
(*c*) Conservancy establishment of latrines	1,620
(*d*) Conservancy establishment of Garrison Hospital	528
(*e*) Conservancy establishment of Non-Commissioned Officers	150
(*f*) Watering road, four months	800
(*g*) Depositing night-soil	600
(*h*) Clearing jungle and grass	2,541
(*i*) Compensation for dearness of provisions	1,950
TOTAL	23,855

The Commander-in-Chief has ordered the road-watering charge (item *f*) to be met from the Fort and Bazaar Fund, but does not think any other reduction is advisable. We noted that there is in the Medical Budget a separate provision for the conservancy of the Garrison Hospital (item *d*).

In Madras. Fort St. George.

12. In Madras the conservancy charges fall under two main heads—the expenditure on Fort St. George, and that on regimental conservancy. The establishment for Fort St. George was revised in August 1884, and consists now of an overseer, a writer, 2 supervisors, 4 maistries, 36 sweepers, 12 female sweepers, 6 water-women, 4 picotta men, 8 carts with bullocks at R27, 12 pairs of bullocks at R14, 4 at R17-8, 4 at R12, 6 lamp-lighters, 8 coolies, a tindal, a jemadar, and 20 lascars; a boat establishment at R40 for letting the water in and out of the ditches and for carrying away the night-soil by canal. The total cost is R17,400. This is less than the establishment at Fort William, but still the cost of the establishment is very large.

Regimental conservancy cost.

13. The regimental conservancy is managed on a different system from elsewhere. In Bengal and Bombay there is a conservancy establishment attached to each regiment and shown in Grant No. 3; its cost is as follows in the Budget for 1886-87, which slightly exceeds that of 1885-86:—

	Bengal.	Bombay.
	R	R
British Cavalry	107	286
British Infantry	142	302

The Bombay establishment is much more expensive than that in Bengal, but its cost is exceeded in every case by the amount charged in Madras. The following is the list of charges for each regiment and battery. Apparently there is but little attempt at uniformity; and even where two regiments are quartered in the

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same place, as at Secunderabad, or several batteries as at Bangalore and Secunderabad, there are great differences in the cost of the establishments :—

Regimental conservancy.

Station.	Regiment or Battery.	Cost.
		R
Bangalore	12th Lancers	4,359
	E Battery B Brigade	1,317
	S " 1st "	1,166
	M " 2nd "	1,166
	Oxfordshire Light Infantry, 1st Battalion	4,860
Secunderabad	14th Hussars	4,730
	M Battery B Brigade	606
	D " 1st "	606
	I " 3rd "	544
	4th " 1st "	895
	Hampshire Regiment, 2nd Battalion	5,983
	Middlesex Regiment, 2nd "	5,791
	Head-quarters, Royal Artillery	2,303
	Convalescent Depôt	1,459
	Commissariat and Barrack Department	337
Kamptee and Seetabuldee	U Battery, I Brigade	1,212
	Royal Munster, 2nd Battalion	3,034
Fort St. George	South Wales Borderers	2,025
St. Thomas' Mount	P Battery, 1st Brigade	300
Bellary	Bedfordshire, 2nd Battalion	3,708
	R Battery, 1st Brigade	1,206
	Amount paid to Bellary Municipality for conservancy of military lines in the cantonment	1,366
Cannanore and Calicut	Royal Fusiliers, 2nd Battalion	5,576
Rangoon	(Not named)	1,032
	Somersetshire, 2nd Battalion	7,152
Thayetmyo	(Not named)	1,248
	6th Battery, 1st Brigade	1,248
	Royal Scots (Wing)	4,032
Tounghoo	8th Battery, 1st Brigade	600
	Royal Scots (Wing)	1,680
Eastern District	Head-Quarters, Royal Artillery	540
	Detachment, South Wales Borderers, at Malliapuram	240
Wellington	Convalescent Depôt	5,028
Poonamallee	" "	616
	Estimated amount for extra conservancy during the year	2,000
	TOTAL	80,125

Conservancy Establishments—Number.

14. Looking further into the details of the establishments, there appear to be great differences in the number and class of men entertained, as well as in their pay. In Bengal and Bombay, the establishment is definitely laid down, and is the same for all regiments, and we do not see why this should not be the case in Madras also. We learn that some advance has been made towards uniformity and reduction of cost: the Bangalore establishments and rates are under revision, we are told, and a considerable reduction may be expected. Similarly the introduction of "Crowley carts" elsewhere has already caused and will cause still more diminution in the cost of regimental conservancy. It is not necessary to quote here the fixed establishments of the Batteries and Regiments in Bengal and Bombay, which are given in detail in the appendix to Grant 3 in the printed Military Estimates. The establishments of the Madras Regiments and Batteries, as found in the detailed Estimates for 1885-86, are as follows. We have little doubt that there is room here for economy and for the introduction of greater uniformity, if the eye of a reformer is directed to the subject.

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Details of Regimental Conservancy Establishments.

Station.	Regiment.	Establishment.	Rate.	Cost.	Regiment.	No. and rate.	Cost.	Regiment.	No. and rate.	Cost.	Regiment.	No. and rate.	Cost.	Regiment.	No. and rate.	Cost.
Bangalore .	12th Lancers	41 sweepers .	6 & 4		E Battery B Brigade.	11 at 6 & 4		S Battery, 1st Brigade.	11 at 6 & 4		M Battery, 2nd Brigade.	10 at 6 & 4		Oxfordshire Regiment, 1st Battalion.	45 at 6 & 4	
		Dry-earth cart 1	25			½ at 12-8			½ at 12-8			½ at 12-8			1 at 25	
		Water-carts 3 .	18			1 at 13-15			1 at 13-6			1 at 13-6			3 at 12-10-10	
		Scavenger carts 6	7			2 at 7-15 & 13-6			2 at 7-15 & 13-6			2 at 7-15 & 13-6			12 at 7 & 12	
		Necessaries ,, 3	12-12	4,359			1,317			1,166-4			1,166-4			4,860
Secunderabad.	14th Lancers	31 sweepers .	R5-15-11 & R5-2-3		M Battery B Brigade.	9 at 5-15-11 & 5-2-3		D Battery, 1st Brigade.	9 at 5-15-11 & 5-2-3		I Battery, 2nd Brigade.	8 at 5-15-11 & 5-2-3				
		2 bildars . .	5-5-1													
		3 drain carts .	26-10-1													
		2 scavenger carts	R16													
		6 draught bullocks for carts.	(10) R16	(4,298) 4,729-12			606			606			545			
Ditto .	4th Battery, 1st Brigade.	8 sweepers .	5-15-11 & 5-2-3		Head-Quarters Royal Artillery.	(4 at 5-15-11 & 5-2-3)		Hampshire Regiment, 2nd Battalion.	54 at 5-15-11 & 5-2-3		Middlesex Regiment, 2nd Battalion.	43 at 5-15-11 & 5-2-3				
			(19)						(2) 8 at 16			(2, 8 at 16				
		2 scavenger carts	13-12 & 15-7			(2) 3 at 16			(6 at 10)			(7 at 10)				
						(7 at 10)			2 at 5-5-1							
		Bildars . .				2 at 5-5-1			2 at 26-10-3							
				(850)		2 at 26-10-3	(2,269)			(5,851)		2 at 52-5-1	(5,199)			
		Drain water carts	...	895			2,303			5,983		2 at 26-10-3	5,191			
Kamptee and Seetabuldee.	U Battery, 1st Brigade.	10 sweepers .	5-9-8 & 5			35 at 5-9-8 & 5										
		Scavenger cart 1	16		Royal Munster, 2nd Battalion.	3 at 15		S. Wales Borderers.	32 at 5							
		Carts 2 .	16						2 at 4-6							
		Coolies .	...	1,212			2,770			2,025						
St. Thomas' Mount.	P & Q Batteries, 1st Brigade.	Each 5 sweepers	5		4th Battery, 1st Brigade.	4 at 5										
				300			240									
Bellary .	R Battery, 1st Brigade.	7 sweepers. .	6 & 5		Bedfordshire, 2nd Battalion.	35 at 6 & 5										
		Scavenger carts 2	23-8 & 12			5 at 36 & 12										
		Coolies 2½ .	6													
		Urine barrels .	. .	1,206		5 at 9	3,708									
Rangoon .	...	4 sweepers .	8 & 10		Somersetshire, 2nd Battalion.	33 at 8 & 10										
						8 at 33										
		Scavenger carts .	25			3 at 10										
		Coolies . .	...	1,032			7,152									

Military.

Section J.—Barrack Department—Grant No. 7.

Punkha-pullers.

15. *Item 7.*—We have received no information as to the distribution of the establishment or expenditure for punkha-pulling in any of the three Presidencies; the detailed estimates for 1885-86, as shown to the Finance Committee, did not contain any of the details; and we think it necessary to call attention to this and to recommend that the establishment and cost at each station, and the number of months during which the establishment is kept up, should be put on record. It is only in this way that persons possessing local knowledge will be able to utilise it in making suggestions for economy. With regard to Bengal, we understand that the estimates under this head are prepared by Standing Barrack Committees during the hot weather, while punkhas are still in use, are revised by the Quarter Master General, and further criticised and cut down by the Controller of Military Accounts and the Military Department. Up to 1883, in spite of the reduction in the number of the Royal Artillery, the decrease in the number of married men among the British troops, the larger number of men and families located in hill stations in the hot weather, and the improvement in the construction and hanging of punkhas, no reduction in the cost took place.(*a*) Since then a steady pressure in the direction of economy has been kept up by the orders of the Commander-in-Chief, and the expense has been materially reduced. We are told that it does not seem possible to do anything more, but we think that further economies could be carried out. For instance, it was reported by the Inspector General, Military Works (15th October 1884), that during the hot weather of that year, while the barracks at Allahabad were comparatively empty, the men were scattered instead of being concentrated in as few barracks as possible, thus causing extra expense in punkhas, tatties and lighting.

(*a*) 1876-77, Actuals	3,29,460
1877-78	3,23,375
1878-79	3,41,921
1879-80	3,18,651
1880-81	3,31,465
1881-82	3,65,380
1882-83	3,51,175
1883-84	3,17,526
1884-85	2,92,406
1885-86	3,16,064
1886-87, Budget	3,20,000

Some explanation should be given of the expenditure in Bombay, which seems large when it is considered how little private persons use punkhas in that Presidency.

Tattie establishment in Bengal.

16. *Item 8.*—The establishment kept up for watering tatties is, we understand, fixed in the same way and by the same authorities as the establishment for pulling punkhas, and such a procedure naturally tends to the crystallisation of existing arrangements. We extracted the following list from the Bengal detailed establishments of 1885-86, showing the establishments entertained in the different cantonments for barrack purposes and the duration of their employment. The estimates contained a similar list for establishments entertained for the use of hospitals at the same stations, and also at Sialkot which has no tatties in its barracks:—

Station.	Number of				Cost.
	Coolies.	Bhistis.	Bullocks.	Months.	
					R
Allahabad	182	104	2	2	2,052
Cawnpore	129	84	2	3&5	2,340
Benares	37	26	...	1¼	299
Chunar	19	12	...	3	381
Fyzabad	151	104	16	2	2,000
Lucknow	315	162	20	2	4,110
Sitapur	82	55	...	2	1,152
Jubbulpore	123	82	6	2½	2,380
Nowgong	61	39	2	2½	1,061
Saugor	67	44	8	2½	1,215
Carried over	...	..	...	...	16,990

Military.

Section J.—Barrack Department—Grant No. 7.

Station.	Number of Coolies.	Bhisties.	Bullocks.	Mouths.	Cost.
					R
Brought forward	...	...	...	...	16,990
Morar	195	133	...	3	4,380
Gwalior	63	44	...	3	1,425
Jhansi	71	48	6	4	2,164
Bareilly	151	101	14	2½	2,601
Moradabad	28	18	...	3	534
Shahjahanpur	68	45	8	2½	1,294
Agra	204	131	26	3	3,936
Delhi	75	51	...	2½	1,258
Fatehgarh	52	35	...	2½	745
Meerut	261	176	22	3	6,144
Muttra	77	49	4	3	1,455
Roorkee	107	69	8	3	2,613
Jullundur	145	98	...	3	2,823
Umballa	266	180	...	2	3,941
Amritsar and Govindgarh	34	22	...	2	450
Ferozepore	141	96	18	2½	2,962
Meean Meer	177	118	4	3	4,529
Lahore	29	17	12	3	530
Mooltan	136	95	4	2½	2,970
Attock	11	7	...	3	220
Campbellpore	31	19	...	2½	484
Rawalpindi	185	123	10	50 days	2,776
Nowshera	85	54	...	3	1,833
Peshawar(a)	215	10	...	4	6,350
TOTAL	...	...	...	...	75,407

(a) Thermantidote establishment.

In reply to our enquiries we were informed that tatties had been abolished experimentally in the single men's barracks at Umballa, Mooltan, Ferozepore, Rawalpindi, Sialkot, and Jullundur, and that the Commander-in-Chief was considering whether they might not be abolished altogether, except at Jhansi, Meean Meer, and Peshawar. Some correspondence has been sent us containing medical reports on the result of this experiment, which agree in considering that there has been no injurious effect in the men's health; and it is generally apparent from this correspondence that the tatties are of little use and are hardly valued in barracks where men are continually going in and out.

17. From Madras we have received no information about the tattie establishment, but from the figure provided it is evidently small and probably confined to the hospitals.

in Madras.

18. In Bombay the establishment provided in the detailed estimate of 1885-86 was as follows:—

in Bombay.

	Mates.	Coolies.	Bhistis.	Carts.	Bullocks.	Period. M.	Period. D.	Cost.
Hyderabad (Sind)	2	56	28	...	...	5	0	487
Ahmedabad	1	52	28	...	...	3	9	1,456
Deesa	...	75	20	...	4	2	5	1,197
Mhow	...	56	38	...	...	3	0	1,187
Nasirabad	...	123	89	...	...	3	0	3,320
Nimach	...	54	20	11	..	3	0	1,066
Indore	...	2	1	...	...	2	13	23
TOTAL								8,736

Military.

Section J.—Barrack Department—Grant No. 7.

At Mhow and Indore the tatties are only supplied to hospitals and schools; elsewhere to barracks: the use of tatties is left to the discretion of local authorities with the concurrence of the Medical Officer. Clearly therefore there is no influence making for economy, and we are of opinion that if tatties can be abolished, as regards the single men's barracks, in the stations of the Punjab, they cannot be needed in the milder climate of Rajputana or Guzerat. For hospitals, and possibly for married barracks, they might still be kept up.

Lighting establishment.

19. *Item 9.*—The lighting establishment is distinct from the cost of lighting barracks, and is only found in the Madras estimates, where a sum of R1,000 is provided for it. No details of this establishment have been supplied to us. We suggest that if any such establishment is needed, it should be included under the head of "Regular Barrack Establishment." We have already seen six lamp-lighters provided for Fort St. George under the head of conservancy (paragraph 12).

Barrack furniture.

20. *Item 10.*—The expenditure on purchase and repair of barrack furniture is provided for Bengal and Bombay under the grant for Military Works or Public Works; only for Madras is it provided under this head. We have received no details of the expenditure in any case, except that in Bengal new furniture was supplied to 54 cantonments, and repairs to furniture were executed in 58 cantonments. In Madras, where the Commissariat Department is the medium of supply, the cost has increased remarkably in late years. We take the following figures from a report by the Examiner of Commissariat Accounts, Madras, dated 22nd May 1886.

Cost of Barrack Furniture.

1880-81	43,408
1881-82	48,430
1882-83	56,844
1883-84	60,456
1884-85	78,258

The Estimate for 1886-87 is R90,000. We have not seen any explanation of this increase. In Bengal and Bombay the expenditure is under the control of the Engineer Officers of the Military and Public Works Departments, and we have received many complaints of the tax which the innumerable petty demands arising under this head impose on the time and attention of highly trained officers, who might be employed on more important subjects. The duty of supplying furniture and of executing repairs is one which would, we think, be more suitably and economically performed by the Commissariat Department, and we would ask the Government of India to consider the propriety of adopting this suggestion.

Barrack bedding in Bengal.

21. *Item 11.*—The detailed estimates for the purchase and repair of barrack bedding in Bengal contain the following sub-heads:—

	No.	Cost. R
Sheets	35,162	43,562
Satringis	12,499	33,781
Blankets	25,587	68,364
Quilts	...	971
Mattress covers	...	25,969
Carried over	...	1,72,647

Military.

Section J.—Barrack Department—Grant No. 7.

	No.	Cost. R
Brought forward .	...	1,72,647
Pillow covers	...	5,700
Leather straps and buckles	...	6,682
Stuffing mattresses and pillows	...	23,474
Brushes and soap for mattresses and pillows . .	...	10,298
Marking covers for mattresses and pillows . .	...	1,442
Repairing ditto and ditto . .	...	6,188
Hemming sheets	...	1,593
Compensation to men on Unattached List for brushes and soap	...	459
Washing extra blankets on return to Commissariat .	...	2,862
Washing mattresses and pillows on return to Commissariat	...	2,234
TOTAL REDUCED IN PRINTED BUDGET TO	...	2,00,000

22. In Madras supplies are advertised for and the cheapest rate accepted. The following is a statement of the quantities for 1885-86 and the rates for that and previous years :—

in Madras.

	No. in 1885-86.	RATES.			
		1885-86.	1884-85.	1883-84.	1882-83.
Blankets . .	3,856	3 1 10	2 15 6	2 15 6	2 15 6
Carpets . .	4,200	1 12 0	2 0 0	2 5 6	2 10 0
Sheets . . .	14,000	0 10 6	0 10 6	0 10 8½	0 11 6
Quilts, cotton .	815	2 4 0	2 2 0	2 8 0	2 15 0

The blanket contract was taken by the Elgin Mills Company; that for carpets by the Buckingham Mills, Madras; those for sheets and quilts by native contractors locally.

23. From Bombay we have received no details. We are informed that barrack bedding is supplied in accordance with a specified scale laid down in the Army Regulations, and the Commissariat Department is responsible for seeing that it is purchased as cheaply as possible in the local markets. Sheets, blankets and soap, cotton cloth for mattresses and pillows, and satringis are supplied on local contracts, or contracts for the Executive Commissariat Officer's Circle, for five years, if possible. Coir-stuffing for mattresses has lately been substituted for straw at an estimated saving of R10,900.

in Bombay.

Lighting.

24. *Item 13.*—The details of the cost of lighting barracks in the Bengal estimates for 1885-86 are as follows :—

	R
Glass burners	578
Duplex "	378
" " for kerosine	560
Tin " " "	782
Candlesticks and stands	9
Chalk for cleaning lamps	838
Chimneys	864
Cotton for cleaning lamps	1,902
Carried over .	5,911

Military.

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	R
Brought forward	5,911
Gas (Fort William only)	15,600
English lamps	618
Hanging lanterns	4,503
Wall "	2,137
Cotton wicks for lanterns	90
	172
Lanterns for candles	1,486
" for common oil	60
Oil, common (287,932 lb)	39,993
" kerosine (120,241 gals.)	97,617
Scissors	74
Cotton wicks for oil lamps	380
" " for kerosine lamps	1,835
Wick-holders for oil lamps	46
" for kerosine lamps	75
Repairs	5,422
Total + 5 per cent. for contingencies	1,84,818

We have received no details from Madras or Bombay. With regard to Bengal, we enquired whether the cost at each place is proportionate to the number of troops or of barracks to be lighted. The following stations rank highest in cost; can it be shewn that they are those which necessarily require the most lighting, and that they come in this order?

Calcutta	24,614
Lucknow	20,313
Kasauli	14,439
Peshawar	12,871
Umballa	12,149
Meerut	11,348
Gwalior	10,502

To this question we have received no reply, but we learn that the figures quoted from the detailed estimates apply not to those stations only but to the Commissariat Circles named after them. Oil lamps, &c., are supplied in accordance with a specified scale laid down in the Bengal Barrack Regulations, paragraphs 376 *et seq.* The scale is 2½ oz. of kerosine oil per lamp in the summer, and 5 oz. in the winter "till tattoo." In reply to our enquiries on this head, the Commissary-General-in-Chief informed us that he had suggested to the Military Department of the Government of India a reconsideration of the scale laid down, as he did not consider that the amounts allowed "till tattoo" or for the whole night in summer and in winter, corresponded accurately with the number of dark hours. In Madras, too, the scale allowed has never been tested; from Bombay we hear that experiments have now been ordered, and the results will be communicated. Colonel Hunt also pointed out that the expenditure is incurred not for the barracks of British soldiers only, but also for guards supplied by native soldiers, and that all Native regiments draw R5 a month for petty contingencies, including a supply of oil to regimental guards. The barracks at Allahabad and Rawalpindi are supplied with gas, but this is charged in the Military Works Department, and not under Grant 7. Such want of uniformity in account-keeping renders futile any such attempt as we made to check the expenditure on lighting by the number of troops served.

Military.

Section J.—Barrack Department—Grant No. 7.

Miscellaneous Supplies.

25. *Item 14.*—The charges grouped under Miscellaneous Supplies are incurred by the Commissariat Officers and debited to this head. The nature of these charges will be understood from the details extracted from the Bengal Estimates.

	Barracks.	Hospitals.
	R	R
Basins, earthen, glazed	1,807	...
Casks	1,204	...
Privy pans, earthenware, glazed	8,849	1,166
Tubs	1,966	...
Urinals, earthenware, glazed	2,327	...
Chicks, fine	...	5,594
„ coarse	...	8,985
Doolies	...	1,629
Dusters	...	1,440
Kajawas	...	1,060
Bed-pans, earthen, with covers	...	1,711
Purdahs	...	2,922
TOTAL (INCLUDING OTHER ITEMS NOT NAMED)	21,495	44,819

Petty Supplies.

Charcoal for armourer's shop	1,441
Firewood	1,81,225
Gharras for thatched buildings	3,228
Water jars	3,208
Nands	1,440
Tatties	28,133
Tar	2,299
TOTAL (INCLUDING OTHER ITEMS NOT NAMED)	2,45,146

We note that some of these supplies are also estimated for in the Medical Grant, the difference being that the articles in this Budget are for British station hospitals and those in Grant No. 9 for Native regimental hospitals. The principal item of expenditure is firewood, and we learn that the Commissary-General-in-Chief has made suggestions as to revising the quantity allowed. In Bombay firewood is only supplied at Mount Abu. We have received no information on the subject from Madras.

Water-supply.

26. *Item 15.*—The detailed charges under the head of Establishment and Gear for wells in the Bengal Estimates are as follow:—

	R
Hire of bullocks at 13 stations	7,584
Pay of coolies	2,345
Pulleys, ropes, buckets, yokes, and oil	9,571
TOTAL	19,500

The Madras and Bombay details have not been received. We are told that transport animals are used as far as possible, and extra establishment is only employed where necessary. Arrangements are being made to supply all wells with Persian wheels, which can be worked by transport mules as well as by bullocks. In Bombay payments are made to the Irrigation Department for

water supplied at Poona and Kirkee, and to the Municipality for water at Karachi and Hyderabad.

Contingencies.

27. *Item 16.*—We have received no information about the contingent expenditure, which, though insignificant elsewhere, is large in Madras.

GENERAL.

Possibility of reduction.

28. The preceding paragraphs contain all the information which we have received in reply to the Finance Committee's preliminary Note, or which we have collected by local enquiry, to elucidate the nature of the expenditure under this grant. It will be seen that in almost every item to which we have invited notice, it has been found possible to propose economies; and we have little doubt that if it had been in our power to make a more searching enquiry, and if we had possessed more minute local information, more extensive proposals would have suggested themselves.

29. The suggestions arising out of our detailed examination of the Budget items may be summed up thus :—

PARAGRAPH 3.—The expenditure of the Department should be accounted for on identical lines in the three Presidencies, so as to allow of check and comparison.

" 5.—Reduction in the number of Barrack Sergeants, Madras.

" 7.—Reduction in the travelling allowance of the Barrack Master, Fort St. George.

" 13.—Introduction of a fixed Regimental Conservancy Establishment in Madras, as in Bengal and Bombay.

" 15.—Reduction in the establishment of punkha-pullers.

PARAGRAPHS 16, 18.—Reduction in the cost of tatties in Bengal and Bombay.

PARAGRAPH 20.—Transfer of the duty of supplying barrack furniture to the Commissariat Department in Bengal and Bombay.

" 24.—Reduction in the cost of lighting barracks.

Difficulty of controlling expenditure.

30. The main difficulty of dealing with expenditure of this kind is that it is made up of an enormous number of petty items, and is incurred at a great number of scattered places, so that any small excess above what is absolutely necessary is largely multiplied and swells to a considerable total; while yet the economy which any single officer can enforce at any cantonment seems insignificant and not worth the trouble it would entail.

Remedy consists in local contracts.

31. The best and almost the only system which we know of, by which the energies of those officers who are interested in the efficiency of the supply may be enlisted on the side of economy, consists in giving them contracts for the amounts which the services are calculated to cost, and holding out the prospect that any saving which they can effect in the contract will for a fixed period be at their disposal to be expended for the benefit of the soldiers under their charge. This principle is now well recognised in the Civil Department, and contracts for contingent expenditure are given to Commissioners and to Collectors for classes of expenditure which closely resemble those with which we have been dealing, *viz.*, "Hot and cold

weather charges," *i.e.*, punkhas and tatties, lighting charges for guards and office, office furniture, and so forth. We recommend that the same principle be extended to General Officers Commanding Divisions and Districts, Colonels Commanding Stations and Forts, and Commanding Officers of Regiments, in dealing with all expenditure to which it is applicable; and it seems to be applicable to items 5, 7, 8, 9, 11, 13, 14, and 15, and in some degree to item 6, though as far as regimental conservancy is concerned the Bengal system of attaching a permanent staff to a regiment appears better than the Madras system. We have not sufficient knowledge to say whether the principle can be applied to item 10, purchase and repair of barrack furniture, and item 16, contingencies, but it should be applied if possible.

Mode of preparing contracts.

32. If this suggestion is approved, it would be necessary for Government to decide in the first place with whom and on what principles the contracts should be made, what scale of expenditure should be allowed for oil, for firewood, &c., and in what cases the contracts should be with the Officer Commanding the District or Division, in what cases with the Officer Commanding the Station, and in what cases with the Officer Commanding the Regiment. That being done, the Account Department would work out the amount of the contract on the basis of actuals, and a few simple rules would provide for the case of reliefs or transfers of regiments from one station to another during the course of a year.

Influence and effect of such contracts.

33. Even if no financial saving were possible, the contract system would result in a great diminution of the work of audit, for when once a contract is given, the signature of the spending officer, who is responsible for the contract, is sufficient; he would have to submit (as Civil officers do) a monthly statement of the amount expended on punkhas, tatties, lighting, &c., but it need not be supported by vouchers except where expressly so ordered. But there should be not only an immediate but a gradual reduction in expenditure. The first contracts should be framed on the principle adopted in making the Provincial Contracts in 1871, on the assumption that expenditure can be better kept down when it is administered by the local officers than when it is controlled by a centralised Department, and the amounts granted should be slightly below the average outlay of the preceding years. These amounts would be revised from time to time on a review of the actual expenditure thus incurred, and reductions enforced on the basis of the most economical management found to exist in any regiment or station. Thus a double influence would be at work—a local influence tending to economy in order to obtain a surplus for utilisation on other local and temporary requirements, and an influence at head-quarters tending to economy by comparing the management of one station or regiment with another, and bringing the worst managed up to the level of the best.

The 8th February 1887.

SECTION K.—JUDGE ADVOCATE GENERAL'S DEPARTMENT—GRANT No. 8.

Constitution of the Department.

There is at present a Judge Advocate General at the Head-quarters of each of the three Presidential Armies: the Judge Advocate General with the Commander-in-Chief of India has a Deputy Judge Advocate General attached to him. There are Deputy Judge Advocates in charge of divisions, five for the Bengal Army, four for the Madras Army, and two for the Bombay Army. The staff of the Department consists therefore of 15 officers.

Army Commission's recommendations.

2. The Army Commission's recommendations on the subject of this Department are contained in paragraph 171 of their report—

In the Judge Advocate General's Department we propose considerable reductions. There should, we think, be one Judge Advocate General with an Assistant at Army Head-quarters in India, and one Deputy with each Army Corps. We are convinced that with the greater knowledge of military law which officers now possess, the district staff should be able to perform much of the work now done by the Deputy Judge Advocates, while regimental and staff officers could be deputed to act at Courts-martial with an allowance of R16 per diem. The Judge Advocates at Army Corps Head-quarters should merely be reviewing and advising officers; and the Assistants of the General in difficult questions of military law. The Department should therefore be reduced from 15 officers to 6.

Financial results.

3. The detailed manner in which they proposed to carry out this reorganisation is shown in Appendix LXIV to the Report, page 1743—

	R
1 Judge Advocate General, at R2,500	30,000
1 Assistant to Judge Advocate General (a Major), at R640-14 + staff R500	13,690-8
2 Deputy Judge Advocates (Lieutenant-Colonels), at R827-14 + staff R500	31,869
2 Deputy Judge Advocates (Majors), at R640-14 + staff R500	27,381
TOTAL	1,02,940-8

The cost of the existing staff they showed as follows:—

	R
Judge Advocate General and Deputy, India	68,863
Judge Advocate General, Madras	29,630
Ditto Bombay	27,455
6 Deputy Judge Advocates (Lieutenant-Colonels)	95,607
5 Ditto (Majors)	68,452
TOTAL	2,90,007
Saving by proposed reorganisation	1,87,066-8

Recommendations of Government of India.

4. The Government of India, in their despatch (No. 274, dated 22nd July 1881), on the distribution of Military Commands and the organisation and distribution of the Army Staff (page 610 of the Blue-book), proposed to appoint a Judge Advocate General with an Assistant at Head-quarters, and one Deputy and one Assistant Judge Advocate with each of the four Army Corps. The cost of the proposed scheme was as follows:—

	R
1 Judge Advocate General at R2,000	24,000
1 Assistant to Judge Advocate (Major) at R640-14 + R500 staff	13,690-8
2 Deputy Judge Advocates (Lieutenant-Colonels) at R827-14 + R500 staff	31,869
2 Deputy Judge Advocates (Majors) at R640-14 + R500 staff	27,381
4 Assistant Judge Advocates (Captains) at R374-1-6 + R400 staff	37,156-8
TOTAL	1,34,097

Military.

Section K.—Judge Advocate General's Department—Grant No. 8.

Views of the Secretary of State.

5. The Secretary of State in his despatch No. 243, dated 26th July 1883, wrote as follows (Paragraph 28) :—

"It is proposed to allot a Judge Advocate General to each of the four armies aided by an Assistant which will be the means of enabling certain Deputy Judge Advocates in divisions to be dispensed with. But it is difficult to see why two officers of the Judge Advocate General's Department should not suffice now for the Madras and Bombay Armies, as well as for the Army Corps into which it is proposed to convert them. Nor does it seem at all improbable that six officers, as proposed for the Judge Advocate General's Department at Headquarters in India and in Bengal, would be sufficient under the existing organisation."

And again in paragraph 55 :—

"I would especially desire you to consider whether the Judge Advocate General's Department might not be considerably reduced now that the officers of the military staff are well instructed in military law. As this Department has to deal with one Army Discipline Act for the British forces, and one set of Articles of War for the whole Native Army, I see no objection to the consolidation of the officers throughout India into one Department; and I should hope that Your Excellency's Government would be able to propose a substantial reduction. There is no ground apparent to me why more than two officers of this Department should be needed for the armies of Madras and Bombay, as at present constituted, if, as you have estimated, that number would be sufficient for those armies, if placed under Lieutenant-Generals."

Present strength and cost of the Department.

6. Up to the present time there has been no change in the organisation of this Department and the Budget of 1886-87 (Grant 8) provides for it as follows :—

Budget of 1886-87.	Bengal.		Madras.		Bombay.		TOTAL.	
		R		R		R		R
Judge Advocate General . .	1	24,170	1	24,000	1	24,000	3	72,170
Deputy Judge Advocate General	1	17,730	...	...	...	...	1	17,730
Office clerks	9	14,700	4	3,720	3	2,640	16	21,060
Office servants . .	9	575	3	348	4	336	16	1,259
Extra allowance to office establishments	...	1,520	...	1,310	...	150	...	2,980
Travelling allowances and contingencies . . .	...	3,680	...	512	...	592	...	4,784
Deputy Judge Advocates in Districts	5	68,980	4	60,450	2	24,180	11	1,53,610
Office allowance . . .	...	4,200	...	3,360	...	1,680	...	9,240
Contingencies, travelling allowance and postage . .	...	1,700	...	390	...	575	...	2,665
Allowance to interpreters .	...	1,000	...	1,000	...	800	...	2,800
Compensation to witnesses .	...	500	...	180	...	100	...	780
Cost of prisoners . . .	...	...	...	...	...	1,000	...	1,000
Contingencies . . .	...	100	...	...	...	...	...	100
TOTAL .	...	1,38,855	...	95,270	...	56,053	...	2,90,178

	R
The salaries of officers are	2,43,510
Against India's proposal	1,34,100
and Army Commission's	1,02,940

Judge Advocate General's evidence.

7. Colonel Clementi, Judge Advocate General, gave evidence before the Finance Committee on the 11th May to the following effect :—

He is strongly opposed to the proposals of the Army Commission and of

the Government of India as to reducing the staff of the Department, and refers to a memorandum by Colonel Horne, dated 24th June 1884, on this subject, which is printed at the end of this Note. He is satisfied that the work cannot be done in the manner the Commission suggested by the Divisional Staff. Their knowledge of law is no greater than it used to be, while the technicalities of legal procedure have become more intricate, and they would not have the time to devote to a full and careful consideration of cases. He believes that the work would be extremely distasteful to the majority of officers in the Adjutant General's Department. Moreover, the Deputy Judge Advocate has a great deal to do beyond the mere work connected with Courts-martial. Numerous cases are sent up to him which never come to trial at all, and numerous references are made to him by the General Officer on points connected with law and with military procedure, as well as on other matters. His work occupies in almost all cases his whole time, and would take longer if it had to be done by an officer not specially trained. The presence of a trained Judge Advocate is specially necessary when Counsel is employed by the prisoner.

Work of Deputy Judge Advocate.

Work connected with Courts-martial.

8. He described the work connected with Courts-martial as follows :—

(*a*) *Regimental Courts-martial under the Army Act.*—These are entered in monthly registers which are sent to the Deputy Judge Advocate, who reads them and calls for the proceedings if he notices any error.

(*b*) *Summary Courts-martial under the Indian Articles of War (not in the field).*—He considers the evidence taken by the Regimental authorities in graver cases, drafts the charges, writes a report for the General Officer who decides whether there is to be a trial or not: if there is a trial, he writes a memorandum for the guidance of the Court, if he thinks it necessary, in the more difficult cases. The proceedings of all trials come to him after the trial, and he reviews them for the information of the General Officer who disposes of the case. He registers them and sends them back to the regiment, except when the prisoner is discharged with ignominy, when he sends them to the Judge Advocate General, who submits them to the Adjutant General for publication of the sentence, except where he thinks necessary to submit them for the orders of the Commander-in-Chief for cancellation.

(*c*) *District Courts-martial.*—The same procedure is followed except that every trial is sent up to the Judge Advocate General. Where warrant officers are concerned, the case cannot be tried without sanction from the Commander-in-Chief, and must be sent to him for confirmation of the finding and sentence. In important cases, where the General Officer thinks it necessary, he orders the Deputy Judge Advocate to conduct the trial.

(*d*) *General Courts-martial.*—The Deputy Judge Advocate or some officer appointed to fill his place must always conduct the trial: he usually records the evidence, weighs it, and sums up, but without pronouncing an opinion, except as to matters of law. His duties are defined by Rule of procedure 101, p. 647 of Manual of Military Law.

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Appointment of temporary substitutes.

9. When the case brought before a General Court-martial is a simple one, and the Deputy Judge Advocate cannot attend without great inconvenience, the General Officer can appoint any qualified officer to take his place, and in such cases the remuneration paid is at the rate of R7 per diem. This is the procedure recommended by the Army Commission for all cases, and it works well when there is no difficulty involved, but in cases of any intricacy or technicality it would fail; and especially so if Counsel were employed by the prisoner.

Work of Judge Advocate General.

10. As to his own work at Head-quarters, Colonel Clementi represents that it is extremely heavy: his Deputy usually keeps the statistics of crime, and drafts the half-yearly and annual reports on crime and punishment for all India; he ordinarily prepares examination papers in military law for the garrison classes, and he takes the chief share in reviewing Courts-martial and the monthly registers (and Colonel Clementi deprecates his being reduced to the rank of an Assistant), but the Judge Advocate General has also to read them himself, and to write opinions on them, where necessary, for submission to the Commander-in-Chief.* The Judge Advocate General also receives numerous references for opinion, and has to report on Bills in any way affecting the Military, and has had to draft some himself. He drafts, redrafts and corrects the parts of the Army Regulations in any way connected with law and procedure. He is confident that if cases from all India came up to him, as now they do from Bengal only, the work would be too heavy without the assistance of an experienced Deputy as above.

The Judge Advocate General of Bombay (with whom we held a conference at Poona) represents that his own work is of much the same nature as Colonel Clementi's, but that he is worse off in not having a Deputy to assist him.

Work done by Deputy Judge Advocates in Bengal;

11. There are five Deputy Judge Advocates in the Bengal Presidency in charge of five circles—Rawalpindi and Peshawar, Sirhind and Lahore, Meerut, Rohilkhand and Gwalior, Oudh, Allahabad and Saugor, and the Presidency Circle. The last is always the lightest, and is generally given to the least experienced officer. The following statistics have been furnished, showing the work of these circles:—

Circle.	Number of Courts-martial from 1st Jan. to 31st Dec. 1885.									From 1st Jan. to 30th April 1886
			Summary.		District.			General.		
	Detachment.	Regimental.	Ordinary.	Discharged with ignominy.	Disposed of by General Officer.	Disposed of by Commander-in-Chief.	Conducted by Deputy Judge Advocate.	Unattended by Counsel for prisoner.	Attended by Counsel for prisoner.	Miscellaneous references for opinion.
Bengal.										
Oudh, Allahabad and Saugor Circle.	2	2	22	4	193	7	...	4	...	296
Meerut, Rohilkhand and Gwalior.	*Nil*	*Nil*	20	5	233	*Nil*	...	14	*Nil*	336
Sirhind and Lahore . .	1	2	31	5	191	16	1	1	*Nil*	1,270
Rawalpindi and Peshawar	1	2	42	50	188	9	...	6	*Nil*	516
Presidency and Eastern Frontier.	*Nil*	1	9	4	40	2	...	*Nil*	*Nil*	239
Total .	4	7	124	68	845	34	1	25	...	2,657

In only one case was a District Court-martial attended by a Deputy Judge Advocate, so that putting aside the office work described in paragraph 7, and

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tabulated in the last column of the statement, the work of these officers, as far as attendance in Court was concerned, was confined to the 25 General Courts-martial. It is possible that in some of these trials a substitute was appointed, but we have not received information on this head.

12. In Madras there are four Deputy Judge Advocates in charge of circles, regarding whose work we have received the following statistics. The officer at Hyderabad receives an extra allowance of R250 on account of the Hyderabad Contingent.

in Madras.

Circle.	Number of Courts-martial from 1st January to 31st December 1885.											Miscellaneous references.
	European Soldiers.					Native Soldiers.						
	Summary.	Regimental.	District.	General. Defended by Counsel.	General. Undefended.	Summary.	Detachment and Regimental.	District. Disposed of by General Officer.	District. Disposed of by Commander-in-Chief.	General. Defended by Counsel.	General. Undefended.	
Bangalore (Western)	...	36	61	1	...	...	61	10	...	1	1	79
Madras (Eastern and Ceded)	...	45	73	1	...	...	42	13	...	...	1	17
Hyderabad, Nagpore and Belgaum	...	252	131	...	...	8	47	13	...	...	4	60
Burma	3	?	146	...	...	8	37	4	1	...	...	?
Total	3	333	411	2	...	16	187	40	1	1	6	156

The Judge Advocate General of Madras reports that he thinks one of the circles, the Madras one, might be abolished, but he does not recommend it: the staff salary of the officer in charge of this circle might be reduced to R300, because of the lightness of the post. This suggestion the Government of Madras supports.

13. In Bombay there are two circles; they were called the Mhow and Poona circles, but the officer at Mhow has been removed to Karachi, and the circles are now called the Northern and Southern. The following are the statistics of the work done:—

and in Bombay.

Circle.	Number of Courts-martial from 1st January to 31st December 1885.							Miscellaneous references.
	Regimental.	Summary. Ordinary.	Summary. Discharged with ignominy.	District. Disposed of by General Officer.	District. Disposed of by Commander-in-Chief.	General. Undefended.	General. Defended by Counsel.	
Bombay.								
Mhow Circle / Northern Circle — Combined	122	80	9	150	6	12	...	417
Poona Circle / Southern Circle — Combined	276	97	18	231	2	5	...	376
Total	398	177	27	381	8	17	...	793

None of the District Courts-martial were attended by a Deputy Judge Advocate. Of the 17 General Courts-martial, only 6 were so attended: in 11 cases temporary substitutes were appointed; these cases lasted 21 days, so that at R7 per diem the cost to Government was R147.

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Recommendation as to future staff of the Department.

14. With regard to the Deputy Judge Advocates, the statistics appear to us to speak for themselves and to shew that their work is extremely light. In the Judicial Department, an experienced Magistrate of the first class is expected to get through on an average 1,000 criminal cases a year, besides much miscellaneous work. The whole number of cases tried in Bengal in Summary, District and General Courts-martial amounts only to 1,097, and would not be an excessive number for a single Magistrate to try; in Madras it was 480; in Bombay 610; or in each case much less than a single magisterial officer can try. But the Deputy Judge Advocates do not try them; they only consider the evidence beforehand, draw up the charges (for which very simple forms are appended to the rules of procedure under the Army Act), and sometimes write a memorandum as to the mode of procedure, and they review and register them afterwards. The whole number of trials attended by 11 Deputy Judge Advocates during the year amounted at the outside to only 38, and would probably be found to have been less than this, if we had received information as to the number of temporary substitutes appointed. We are of opinion that all this work, exclusive of the actual attendance at Courts-martial (which can apparently be entrusted without any failure of justice to a temporary substitute), should be done by two officers in Bengal and by one in Madras and Bombay, respectively: and we would recommend that the Department be reduced to four officers accordingly, *viz.*, three Judge Advocates General, on R2,000 for India and R1,500 each for Madras and Bombay, and one Assistant to the Judge Advocate General on R500 staff.

Other items.

15. Turning now to other items in the Budget we have a few remarks to make, taking them up in their order under the different headings shewn in paragraph 6.

Judge Advocate General's office—Bengal.

16. The India Judge Advocate General's office has recently been reduced from 11 to 9 clerks. The high average rate of salary is due to the pay of the head clerk who gets R400. There are three other clerks at R240, 150 and 100, three native writers at R75 and two at R55. The office does not move from Simla, but the clerks receive an increase of 10 per cent. on their salaries for residing there under the orders of 17th December 1864. This question is treated of in the Finance Committee's Note on Military Hill Allowances (Vol. II, Chapter XIII, Section F). The servants are 1 daftari, 3 peons, 1 chaukidar, 1 farrash, 1 sweeper, 1 bhisti; but the Judge Advocate General states that now that he is accommodated in the Army Head-quarters office, the latter servants are not required, and 1 daftari and 3 peons are sufficient. The Budget also provides R25 for an extra farrash and sweeper for 5 months at Calcutta, but this provision is not utilised as the Judge Advocate General does not go to Calcutta.

Contingencies.

17. The detailed Budget for 1885-86 sent up by Colonel Clementi contains the following items:—

	R
Travelling allowance	5,000
Telegrams, Head-quarters Office	200
" Divisional Office	200
Postage, Head-quarters Office	200
" Divisional Office	600
Law Books and Army Lists	125
Contingencies for bullock train charges, &c.	125
Fuel at Simla	100
Peons' and menials' liveries and blankets	206
Furniture for new office	2,500

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In the sanctioned printed Budget these items appear thus—

	1885-86.	1886-87.
	R	R
Travelling expenses	2,500	2,500
Postage	100	50
Contingent expenses	2,450	1,080
Books and periodicals	100	50

The estimate is unnecessarily high as no travelling allowance has been drawn for several years. The charge for contingencies was swelled by the necessity of purchasing office furniture for the new office in 1884-85 and 1885-86, but the estimate is reduced in the current year.

Judge Advocate General's office—Madras.

18. The Judge Advocate General, Madras, does not go on tour with the Commander-in-Chief, but remains in Head-quarters at Ootacamund, so no travelling allowance appears in the Budget. His office consists of 4 clerks at R160, 90, 40, and 20 with 3 peons, and these get the allowances sanctioned when the Army Head-quarters were transferred to Ootacamund in 1884, *viz.*, an addition of one-third to the pay of all the clerks and an allowance of R15 a year for peon's clothing. This question has been dealt with in the Finance Committee's Note on Military Hill Allowances (Vol. II, Chapter XIII, Section F). The office appears not only to be unduly large for the work it has to do, for the statistics in paragraphs 12 and 13 imply that the Bombay work must be the heavier of the two, but also, what is unusual in Madras, it is more highly paid than the Bombay office. Considering how cheap clerical labour is at Madras, we think the Madras Government should be invited to consider the possibility of reducing the establishment to, say, 3 clerks on R100, 60 and 40. The office contingencies amount to R376 for postage, telegrams, books, furniture, &c.

Bombay.

19. The Bombay Judge Advocate General's establishment consists of 3 clerks at R120,60 and 40, and 4 peons: this establishment apparently draws extra allowance (15 per cent. for the head clerk, 20 per cent. for the other two, and half pay for the peons), at Bombay and Mahableshwar, 3 months at each. These allowances are in accordance with the existing sanction, but we have proposed that they should be modified—See Finance Committee's Note on Military Hill Allowances (Vol. II, Chapter XIII, Section F). We think, too, the question should be considered whether the Judge Advocate General should be required to travel with the Commander-in-Chief of Bombay. It is not found requisite in the case of the Judge Advocate General of India or of Madras, and some economy could be effected by keeping the Judge Advocate General of Bombay permanently at Poona.

Office allowances and contingent expenditure of Deputy Judge Advocates.

20. Deputy Judge Advocates generally receive R70 per annum as office allowance, to cover the cost of office accommodation, clerk, peon, stationery, and punkah coolies. The Deputy Judge Advocate, who has charge of the Punjab Frontier Force, receives R25 extra, which is deducted from the allowance of the officer in charge of the Presidency, Bengal, who receives only R45. The Hyderabad Deputy Judge Advocate receives R50 extra for the Hyderabad contingent, and also gets an office rent-free. If this class of officer continues to be maintained, we do not think this office allowance need be interfered with, except in the Hyderabad case, where the extra allowance should be lopped off, and rent charged for the office if it is a Government building. The contingent charges are for postage and telegrams, travelling expenses, and miscellaneous, and are not heavy.

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Allowance to interpreters.

21. Allowance to interpreters is paid at the rate of R5 per day for District, and R10 for General, Courts-martial. It has been pointed out to us by the Judge Advocate General of Bombay, that the R10 allowance is excessive, seeing that R7 is paid to a temporary substitute who takes the place of the Deputy Judge Advocate, and is in a much more arduous and responsible position than that of interpreter. We recommend that the allowance do not exceed R5 per day in any trial.

Witnesses.

22. Compensation to witnesses is only paid to civilians, who attend the Court to give evidence and needs no remark.

Prisons.

23. The item Excess expenditure on military prisons is thus explained. Prisons are supposed to be self-supporting, as the pay of men in confinement is appropriated to meet the cost of their food and all expenditure connected with the prison. When such receipts fall short of the expenditure, the excess is charged here; when they exceed the expenditure, it is credited as a military receipt. We are informed that the receipts do usually exceed the expenditure, and the provision of R1,000, which was entered for Bengal in 1885-86, was omitted in the Budget of 1886-87. But in the same year R1,000 is entered under this head for Bombay, though no entry was made in 1885-86; apparently there was some excess expenditure in 1884-85 on this account. We think that any such excess can hardly be justifiable, and the necessity for it should be very strictly criticised.

Conclusion.

24. The result of our enquiries is to lead us to propose a reduction in the staff of this department from 15 to 4 officers. If this is sanctioned, the salaries of officers would amount to R73,690 against R2,43,510, or a saving of R1,49,820. And there would be further economies which may be estimated thus :—

	R
Office Allowance of Deputy Judge Advocates	9,240
Contingencies of Ditto	2,655
Reduction of allowance to Interpreters	not estimated
Reduction of cost of Madras Judge Advocate General's Establishment	1,320

Also a small reduction in the menial servants in the Judge Advocate General's office at Simla (paragraph 16) and a saving of about R600 if the Judge Advocate General, Bombay, does not travel with the Commander-in-Chief (paragraph 19).

The 29th January 1887.

Extract from a Memorandum by COLONEL HORNE, *Judge Advocate General, dated 24th July 1884 (referred to in paragraph 7).*

* * * *

I perceive that the Secretary of State bases his proposal for a reduction in the Department on the more complete instruction in Military Law of the Officers of the Army Staff. While recognizing the improved knowledge of Staff and other officers of Military Law, I think that this knowledge falls very far short of the critical and matured knowledge of Law, Evidence, and Procedure which is required of officers of this Department to enable them to discharge their important duties in advising General Officers. Moreover, these duties are by no means confined to the limited subjects embraced by the Army Act and the Indian Articles of War, referred to by the Secretary of State. The Deputies of the Department are

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required to advise upon subjects contained in the Indian Penal and Criminal Procedure Codes; upon subjects affected by the Law of Evidence, and by the variances caused by the Indian Law of Evidence in such law, in relation to matters unconnected with the Army Act; upon subjects relating to Military Courts of Requests for native officers and soldiers held under Act XI of 1841; upon subjects affecting the tenure of lands and houses in Cantonments; Municipal Law, Municipal taxation, the extradition of criminals; upon subjects affecting the distribution of estates, and the law of domicile; affecting Divorce; Stamps; Court Fees; the Law of Limitation; upon subjects affecting Army Administration, and Prison Discipline, and so on.

* * * *

Besides this, the Deputies when reporting upon applications for trial, or upon the proceedings of Courts-martial after trial, do not confine their remarks to subjects connected with Law, Evidence, and Procedure, but in addition note, for the information of the convening or confirming officer, all points connected with discipline which seem to call for his notice, and by so doing materially assist the Department of the Adjutant General, upon which Department would otherwise devolve the review of all these papers and Proceedings; under the present system the officers of that Department have presented to them a complete summary and commentary upon every case. I venture to think that the system works beneficially for the public interest, but upon that point General Officers concerned, and the Adjutant General's Department, are more competent to express an opinion.

Such, then, being the volume of work performed by the Deputies of this Department, I doubt the expedience of reducing their number. The British Army in this Presidency consists of 36,000 British and of about 55,000 Native troops; there are five Deputies. In the Madras Presidency the Army, British and Native, roughly estimated, is about one-fourth of this strength, and there are four Deputies: it may be that there are circumstances which prevent the reduction of the number of Deputies in that Presidency, and my only reason for drawing a comparison is that the proportionate strength of the Department in this Presidency can compare favourably with that of the sister Presidency.

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SECTION L.—MILITARY MEDICAL DEPARTMENT—GRANT No. 9.

Preliminary.

This Note on the Military Medical Department embodies a preliminary Note (A 9) issued by the Finance Committee in May 1886, and containing such information as had then been collected, together with suggestions and enquiries based thereon. The outcome of the replies and information received is embodied in this Note. The last paragraph contains a summary of the final recommendations which we submit to the Government of India.

Abstract of previous discussion.

2. We begin with an abstract of the previous discussion which has taken place from the date of the Army Commission's Report, 1879, up to the present time.

Administrative Staff, paras. 319—337.

3. ARMY COMMISSION'S REPORT, CHAPTER IX.—MEDICAL SERVICE. The Commission accepted the principles of the Military Despatch, dated 5th November 1877, and, applying it to the Army Corps scheme, recommended for Military work one Surgeon-General attached to the War Department; three Deputy Surgeons-General for each Army Corps; and to prevent discontent at this large reduction, twenty-four Brigade Surgeons. For Civil work they recommended three Surgeons-General with the Governments of India, Madras and Bombay, respectively; four Deputy Surgeons-General for Bengal, the North-Western Provinces, the Punjab and the Central Provinces; seven Sanitary Commissioners for Bengal, the North-Western Provinces, the Punjab, Burma, Assam, Madras and Bombay; and three Superintendents of Vaccination for the North-Western Provinces, the Punjab and Madras. The two Surgeons-General with the Government of India were to have two Secretaries each, and the Surgeons-General with the Governments of Madras and Bombay to have one Secretary each. The Deputy Surgeon-General in Sind was to have Civil work as well; but in no other case was this combination recommended, though it had hitherto existed in Burma and Assam. The following table compares their scheme with the existing state of things and with the proposals of 5th November 1877:—

Proposed system of superintendence.

—		Existing.			Despatch of 5th November, 1877.		Army Commission's Scheme.					
		Surgeons-General.	Deputy Surgeons-General.	Superintending Surgeons-Major.	Surgeons-General.	Deputy Surgeons-General	Surgeons-General.	Deputy Surgeons-General.	Brigade Surgeons.	Sanitary Commissioners.	Superintendents, Vaccination.	Secretaries.
1		2	3	4	5	6	7	8	9	10	11	12
India	War Department	...	...	...	...	...	1	...	...	...	..	2
	Civil Department	...	...	...	...	...	1	...	...	...	...	2
Bengal	British	1	6	2	1	6	...	6	12	...	...	...
	Indian	1	11	.	.	5						
	Civil	...	...	..	1	4	...	4	...	4(a)	2(c)	...
Madras	British	1	3	1	1	2	...	3	5	.	...	...
	Indian	1	6	...	...	4						
	Civil	...	...	...	1	.	1	...	...	2(b)	1	1
Bombay	British	1	3	...	1	2	..	3	7	...	...	...
	Indian	1	4	...	...	2						
	Civil	.	...	...	1	...	1	...	...	1	..	1
	TOTAL	6	33	3	6	25	4	16	24	7	3	6
GRAND TOTAL		42			31		60					

(a) For Bengal, Assam, the North-Western Provinces and the Punjab. (b) For Madras and Burma.
(c) For the North-Western Provinces and the Punjab.

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Section L.—Military Medical Department—Grant No. 9.

Estimated cost.

The total pay of the proposed staff was estimated at R8,59,800 as against R10,49,400, the existing cost. It is obvious, however, that there are many appointments shown in the third part of this table, which already existed, but are not entered in the first part.

Executive Staff, paras. 338—362. The Civil Medical Department to be a branch of the Military.

4. The Commission accepted the position that the Civil Medical Department should be not separate, but a branch of the Military, Military Surgeons being lent to the Civil Department in time of peace, and being liable to be recalled in time of war.

The question of Station *versus* Regimental Hospitals. Proposed staff.

5. The Commission then recounted the arguments for and against Station and Regimental Hospitals, and decided that neither could be absolutely adopted, but that such a staff of Medical Officers should be provided that each should primarily have his regimental duties, but should be available in his spare time for other work. The staff proposed was—one Medical Officer for each Battery, two for each British Cavalry and Infantry Regiment, one for each Native Cavalry and Infantry Regiment and for the Corps of Sappers and Miners, with a certain number of miscellaneous appointments and depôts; and with 20 per cent. on the strength of the British, and 25 per cent. on that of the Indian, Medical Service as a reserve. This brought out the following result:—

		Existing No.	Proposed No.	Reduction.
Bengal and Punjab	British	230	136	94
	Indian	123	100	23
Madras	British	74	45	29
	Indian	76	50	26
Bombay	British	69	51	18
	Indian	56	41	15
		628	423	205

Reduction recommended. Total requirements.

That is to say, a reduction of 205 officers, and at the average pay of R700 to R800 a month, a saving of R17,20,000 a year was recommended. The Commission thought that most of the men thus to be dispensed with could be employed in Civil posts now held by Uncovenanted officers. The total number of Military and Civil posts was estimated at 887, whereof 239 would be held by the British, and 648 by the Indian, Medical Department.

Distribution of administrative posts between the British and Indian Services. Pay of Civil and Military branches to be assimilated. Attendance at Netley to be discontinued. Natives and Eurasians not to be admitted to the Service unless educated in England.

6. Paragraphs 355—359 of the Commission's Report dealt with the distribution of the thirty-two chief administrative posts between the British and the Indian Medical Service. In paragraph 360 the Commission proposed that the pay of the Medical Officers should be re-arranged, and that the British and Indian Services should receive the same rates, the total salary being in each case divided into pay proper and staff pay. In paragraph 361 the Commission gave their reasons for thinking that Netley should be abolished as a school for Indian Medical Officers, and estimated that a saving R70,000 could thus be effected; and in paragraph 364 they recommended that Natives and Eurasians should not be admitted to the service, unless they had passed their full time of medical education in England.

Hospital Establishments, paras. 363—370.

7. At the time the Commission wrote, the Hospital establishments maintained for the British Army were—25 persons at R2,940 per annum to each light, and somewhat less to each heavy, Battery; 62 persons at R8,016 per annum to each Cavalry Regiment, and 75 persons at R8,328 to each Infantry Regiment. There was also a separate establishment for each Native Regiment, and in many Cantonments a

separate Staff or Station Hospital. The Commission considered that two-thirds of the Royal Artillery Hospitals might be abolished with a saving of R1,43,000 per annum, and that the abolition of the Staff Hospitals would save R4,836 per annum in Bengal. The Native Regimental Hospitals being on a more economical scale, no material reduction was proposed. The Commission further recommended that the surplus members of the Subordinate Medical Department should be utilised on Civil duty; and that the Hospital Assistants in the several Presidencies should be brought under uniform rules. As they pointed out, in Bengal there was a separate list of Military and Civil Hospital Assistants, of whom the former were 392 in number; and in Madras there were 395 Hospital Assistants, of whom only 109 were in Military employ. The details for Bombay were not accurately known. No separate provision was made for Cholera camps, as the Commission thought it unnecessary.

Medical Depôts, paras. 371—373.

8. The next subject dealt with was that of the Medical Depôts. As the Commission pointed out, their proposals would lead to economy in medicines and other hospital equipments. But they thought that radical changes were also required in the management of the depôts themselves, to the wide extent of the business transacted in which, under no technical or trained supervision whatever, they drew special attention. They thought that the Principal Medical Storekeeper ought to be a trained manufacturing druggist. At Calcutta there was not sufficient room for a laboratory; but the stores might be removed to the empty barracks at Chinsurah. They thought it sufficient to provide one Medical Depôt for each Army Corps instead of six (Calcutta, Allahabad, Meean Meer, Madras, Rangoon, Bombay). They recommended a reduction in the number of drugs supplied, and that the list should show the prices of each. They thought that instruments were supplied in larger numbers than were necessary, and rapidly spoiled. They pointed out that inspecting officers should look more thoroughly into the administration and expenditure of hospitals, the latter being often extravagant.

Proposed Medical Corps for India, paras. 374—377.

9. In conclusion, the Commission stated that their proposals had been made on the assumption that the system of separate British and Indian Medical Departments would continue to exist; but that they would prefer to amalgamate them. They recommended that direct admissions should be made to the British Medical Department only, and that the Indian Medical Corps should be a branch of this Department, consisting of officers who volunteered for Indian employ, and were drafted into it after an examination and after a short experience in the country (as is the case with the officers of the Staff Corps). This Corps, they thought, would supply all medical posts in the country, and British Regiments on landing would at once secure Surgeons of Indian experience. The officers would be more loyal to the Indian Government, which would be their only master, and all jealousies between the two rival services would cease.

The administration of the Department.

10. The discussion was continued in the Government of India's Despatch No. 315, dated 26th August 1881 (page 649 of Blue Book), in paragraph 2 of which the Government stated that the Commission's proposals as to the administration of the Department had already been partly carried out. Deputy Surgeons-General were no longer appointed separately for each service, but were chosen partly from each, and superintended the medical staff of both services in their Circles, an arrangement from which a considerable saving had resulted.

The Station Hospital system to be instituted.

11. In paragraph 3 of their Despatch, the Government of India stated that they did not approve of the modified hospital system proposed by the Army Commission in the

second section of the medical chapter of their Report, and announced their decision that the Station Hospital system should be substituted for the regimental system; and reported that this change was in process of being carried out.

The future organisation of the Medical Department proposed by Doctors Crawford and Cuningham.

12. The Government of India then proceeded to discuss the future organisation of the Medical Department. They pointed out that the great defect, the separation of the British and Indian Medical Services, remainded untouched; and that this separation was extremely costly, inasmuch as it necessitated the maintenance of a double staff; for if two detachments, however small, of British and Indian troops were stationed in one place, two Medical Officers were required to look after them; and they asserted their conviction that the only remedy for this anomalous state of affairs was the amalgamation of the two Services. The Army Commission had made certain proposals to this end, but the Government of India could not entirely approve them. On the other hand, the two Surgeons-General, Doctors Crawford (British) and Cuningham (Indian) had prepared a scheme, which the Government had decided to adopt, and which was framed on the following lines:—There should be one single Medical Service for the British and Indian Armies called the "Royal Medical Service," of which the officers serving in India should be a local branch, to be supplied by volunteers of not more than three years' service, who would be employed for the first two years after arrival in India on strictly Military duty, afterwards being available for Civil employ, though liable to be recalled to Military duty if wanted. There should be a "Director-General, Royal Medical Service in India," at R3,000, with a Secretary; a Surgeon-General, Her Majesty's Forces in India, on the Commander-in-Chief's Staff, at R2,700, with a Secretary and Assistant Secretary; four Surgeons-General with the four Army Corps at R2,250, sixteen Deputy Surgeons-General for the sixteen Divisions and 1st class Districts at R1,800, and nine Brigade Surgeons for the 2nd class Districts at R300 Staff. The saving by this scheme was estimated at R73,800 per annum. An "Indian Medical Service" was also proposed to be constituted for Natives, in two grades, Assistant Surgeons and Civil Medical Officers, primarily engaged for Civil duty, but liable for duty in Military Hospitals when required.

Synopsis of the scheme proposed by Doctors Crawford and Cuningham.

13. A synopsis of this scheme, so far as it affected the Indian Medical and Sanitary Administrative Staff, is subjoined.

Proposed Medical and Sanitary Administrative Staff.

1 Head of Medical Service and Sanitary Commissioner with the Government of India at R3,000.

1 Secretary at R850—1,400, and 1 Deputy Sanitary Commissioner at R850—1,400.

MILITARY.

1 Surgeon-General, Her Majesty's Forces, at R2,700, with a Secretary at R1,400 and an Assistant Secretary selected from the Subordinate Medical Service at R400—700, and a Statistical Officer at R1,000—1,500.

4 Surgeons-General with the 4 Army Corps at R2,250.

16 Deputy Surgeons-General at R1,800, and 9 Brigade Surgeons at R300 Staff.

CIVIL.

5 Deputy Surgeons-General, 4 at R2,250, 1 at R2,000, for Madras, Bombay, Bengal, the North-Western Provinces and the Punjab, to be designated "Principal Medical Officers."

6 Sanitary Commissioners, 5 for the same Provinces at R1,800, and 1 for Burma, to be also Inspector-General of Jails.

1 Deputy Surgeon-General and Sanitary Commissioner, Central Provinces, at R1,800.

1 Sanitary Commissioner, Berar, and 1 Senior Medical Officer, Port Blair, each at R1,200.

1 Residency Surgeon, Indore, and 1 Surgeon-General, Dispensaries, Rajputana, at R150 Staff.

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Financial result of the scheme.

14. The expected financial result of this scheme was a monthly saving of R5,150 in the cost of the Military, and of R2,500 in that of the Civil, Medical Administrative Staff. Against this, however, would have had to be set the proposed increase of R300 per mensem to the pay of the head of the Department, and R1,200 per mensem, the average pay of his Secretary. The total decrease of cost would thus have been reduced to R6,150 per mensem or R73,800 per annum.

Method of application of the scheme to the existing establishments.

15. After giving an abstract of the above scheme, the Government of India (paragraphs 20—23) reviewed the proposals of the Surgeons-General as to the somewhat complicated procedure which would be needed for the formation of the new service from the existing staff, the senior members of which, appointed before 31st March 1865, possessed certain prescriptive rights which could not be interfered with.

The rates of pay stated to require revision. Proposals as to recruitment by nomination as well as by competition.

16. The question of the readjustment of the rates of pay drawn by Medical Officers was then glanced at; and the despatch concluded with an expression of the opinion of the Government of India that the quality of the officers entering the service would be improved by the substitution for the existing system of open competition of a system of nomination by the heads of the Medical Schools in England.

The Secretary of State's reply.

17. The Secretary of State's reply to these proposals was contained in his Despatch No. 86 of the 28th February, 1883 (page 672 of the Blue Book), which was to the following effect:—That the proposal had been submitted to the Secretary of State for War, whose reply left no reasonable hope that it would be adopted by the War Office, and that the Government of India should, therefore, send up fresh proposals subject to the following considerations:—

(1) Any scheme which excludes Natives from the Commissioned Medical Service is objectionable; the scheme of a Subordinate Native Medical Service does not compensate for this exclusion.

(2) The proposed system of recruitment by nomination by the heads of the Medical Schools would be opposed to English public opinion and would be difficult to carry out in practice. It is also unnecessary, as sufficient excellent candidates were forthcoming under the existing system of open competition.

(3) Arrangements should be made whereby, as was already sometimes the case, the officers of one Medical Service should also perform the duties of those of the other; and fuller explanation should be given of the want of control over expenditure, said to be due to the existing system.

(4) The Governments of Madras and Bombay should be consulted.

(5) Any considerable reduction of the higher Medical Staff is undesirable.

(6) The exact financial results of any proposal should be shown.

The views of the Secretary of State for War.

18. The War Office letter which accompanied this despatch (page 675 of the Blue Book), states that the Secretary of State for War concurs in the desirability of abolishing the dual system and of establishing Station Hospitals, and in reserving to the Government of India entire control over all Medical Officers serving in India, and in the formation of a subordinate service of Native Medical Officers; provided always that the service should be of sufficient strength for the sanitation of European troops in India. But as to the proposed change in the conditions of the service, Mr. Childers was opposed to it as injurious to the interests of the British Army; his fear being that the best officers would choose

the Indian Branch on account of its superior emoluments, so that the British Army would be left with the worst. Both India and England would suffer, he thought, by the loss of varied experience, and India would have to pay more than under the existing system on account of furlough and pensionary allowances.

The subject of the reorganisation of the Medical Department not pursued.

19. The Government of India has not availed itself of the suggestion of the Secretary of State that revised proposals should be submitted; and it may therefore, we presume, be taken that the proposal has been abandoned so to reorganise the Medical Department that a single staff may discharge the duties, administrative and executive, now performed by the two existing Medical Services, British and Indian. On 6th March, 1883, however, the Government of India sent home a proposal for the grant of increased allowances to British Medical Officers in charge of Station Hospitals at an estimated annual cost of R46,800. The Secretary of State in his Despatch of 24th May, 1883, refused to grant this. He remarked that the substitution of Station for Regimental Hospitals was meant to produce an economy, and that part of this ought not to be swallowed up by increased allowances. He further desired that he might be informed what economy had actually been effected by the change. On the 14th September, 1883, the Government of India replied that they had called for information as to the economy which had been effected, and at the same time explained that their proposal only applied to large garrisons where the Station Hospital carried much heavier duties than any Regimental Hospital did. Subsequently, on 15th August, 1884, they reported further that it had not been found practicable to calculate the exact saving obtained by the substitution of Station for Regimental Hospitals; but that, on account of the smaller stocks of instruments, medicines, &c., kept up, as well as because of reductions in the *personnel*, there could be no doubt that it existed and was considerable. Its amount appears from this paper to be between six and seven lakhs of rupees per annum.

Allowances for the charge of Station Hospitals.

Desirability of the reduction of the Indian Medical Department pointed out by the Secretary of State in 1886.

20. No further correspondence of importance appears since to have passed, though in his Despatch of March 11th, 1886, the Secretary of State again drew attention to the possibility of a reduction of the Indian Medical Department as a result of the extension of the Station Hospital system to the Native Army. This question is understood to have since been under consideration by the two Surgeons-General, and is again referred to later on in this Note.

21. We now proceed to consider the expenditure of the Military Medical Department, as it appears in the printed Budget for 1885-86, which may be abstracted as follows:—

GRANT IX.

Medical Department Budget, 1885-86.

No.		Bengal.		Madras.		Bombay.	
		No.	Cost.	No.	Cost.	No.	Cost.
	HEAD-QUARTERS.		R		R		R
1	Surgeon-General	1	32,400	1	30,000	1	30,000
2	Secretaries	2	33,600	1	15,600	1	18,300
3	Staff Officer, Army Hospital Native Corps	1	5,880	...	..	...	...
4	Office Establishment	15	23,784	17	7,836	11	9,420
5	Servants	13	1,070	8	642	3	336
6	Extra allowance for Simla	...	1,330	...	...	...	...
7	Travelling allowance	...	2,000	...	1,000	...	200
8	Other contingencies	...	1,900	...	1,110	...	1,000
	TOTAL, HEAD-QUARTERS	...	1,01,964	...	56,188	...	59,256
	Carried over	...	1,01,964	...	56,188	...	59,256

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No.		Bengal. No.	Bengal. Cost.	Madras. No.	Madras. Cost.	Bombay. No.	Bombay. Cost.
			R		R		R
	Brought over	...	1,01,964	...	56,188	...	59,256
	District Establishment.						
9	Deputy Surgeons-General (including Principal Medical Officer, Quetta, in Bombay)	11	2,39,100	6	1,31,100	5	1,04,700
10	Office allowance for above	...	17,970	...	10,500	...	7,980
11	Office allowance for Army Hospital Native Corps	...	2,700	...	1,800	...	1,200
12	Army Medical Department—Brigade Surgeons, Surgeons-Major and Surgeons	200	14,85,090	50	3,43,804	49	3,99,230
13	Indian Medical Department—Brigade Surgeons, Surgeons-Major and Surgeons	28	1,11,400	25	1,24,987	17	1,14,935
14	Subordinate Medical Department—Apothecaries and Assistant and Sub-Assistant Apothecaries	210	3,49,140	76	1,25,820	89	1,26,420
15	Subordinate Hospital Assistants and passed medical pupils	196	61,190	34	22,980	61	23,004
	Station Hospl. Establishment—						
16	Writers	59	7,080	19	5,160	26	4,320
17	Nurses	63	10,500	20	2,960	25	4,500
18	Other servants	632	39,960	...	14,820	...	11,280
19	Conservancy Establishment	285	20,820	...	2,967	...	...
20	Purveyors' Establishment	...	56,000	...	...	...	20,345
21	Allowance for medical charge of Staff	...	14,400	...	4,320	...	18,160
22	Travelling expenses of Medical Officers and Subordinates	...	6,000	...	3,000	...	3,600
23	Other contingent expenses	...	15,190	...	2,818	...	5,418
	Total, District Establishment	...	24,36,540	...	7,97,036	...	8,45,092
	Army Hospital Native Corps.						
24	Ward Servants	891	64,070	187	13,542	154	13,032
25	Cooks, watermen and sweepers	981	62,960	213	17,640	175	15,516
26	Good conduct pay	...	5,000	...	2,000	...	...
27	Hill and marching batta and travelling expenses	...	6,800	...	600	...	450
28	Other contingencies	...	5,990	...	1,184	...	2,160
	Total, Army Hospital Native Corps	...	1,44,820	...	34,966	...	31,158
	Medical Store Depôts.						
29	Principal Store-keeper	1	14,400	1	16,500	1	16,500
30	Provincial Store-keepers	2	24,940	1	1,200	...	...
31	Apothecaries, Assistant Apothecaries and Hospital Assistants	5	18,000	4	9,360	2	2,340
32	Depôt establishment	136	27,300	47	5,185	66	19,083
33	Office ,,	24	14,860	20	10,608	8	4,080
34	Servants	20	1,850	5	468	5	588
35	Contingencies	.	4,290	...	1,400	...	1,376
	Total, Medical Store Depôts		1,05,640	...	44,721	...	43,967
	Miscellaneous.						
36	General Hospital, Karachi	...	...	...	...	4	1,672
37	Station Staff Hospitals	...	6,400	...	4,973	...	3,547
38	Military pupils at Colleges	...	22,260	...	1,920	...	28,805
39	Grants to Lock Hospitals	...	6,920	...	27,677	...	8,011
40	Contingencies	...	500	...	...	...	888
	Total	...	36,080	...	34,570	...	42,923
	Medical Supplies.						
41	Medical and Surgical Stores for Hospitals and Depôts	...	2,80,000	...	38,897	...	81,000
42	Medical Comforts	...	84,000	...	32,000	...	46,000
43	Dieting sick	...	2,69,940	...	1,20,000	...	1,25,000
44	Hospital equipments	...	1,70,000	...	33,000	...	30,000
45	Freight on stores	...	3,400	...	1,000	...	1,500
46	Cholera extras and miscellaneous	...	5,000	...	3,866	...	100
	Total, Medical Supplies	...	8,12,340	...	2,28,763	...	2,82,600
47	*Deduct*—Supplied to Civil Department	...	1,50,000	...	1,25,000	...	1,50,000
	Balance, Military Charge for Medical Supplies	...	6,62,340	...	1,03,763	...	1,32,600
	GRAND TOTAL	...	(a)34,32,384	...	10,71,244	...	11,54,996
	Total of Budget for 1886-87	...	33,68,660	...	11,58,119	...	11,09,340

(a) This differs from the total of the details given above by R50,000, deducted from the total in the Estimate under District Medical Establishments, and by R5,000 similarly deducted under Army Hospital Native Corps.

Military.

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BENGAL BUDGET.

Allocation of the *personnel* in Bengal.

22. From the Medical Service detailed Budget for Bengal the following statement has been prepared, shewing the allocation of the *personnel* of the Department in the different Circles and the rates of pay:—

Medical Department. Details of Budget of Personnel in Bengal.

	2		3		4		5		6		7		8		9		10		11		12		13		14	
	Surgeon-General and Secretaries.		Deputy Surgeons-General.		Surgeons, A. M. D.		Surgeons, I. M. D.		Office Establishment & Servants.		Apothecaries.		Staff allowance to Apothecaries.		Hospital Assistants.		Station Hospital Establishment		Hospitals, Army Hospital Native Corps.		Conservancy.		Station Staff Hospitals.		Medical charge of Staff.	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
(a)		1, 2		9		12		13		4, 5, 10		14		14		15		16, 17, 18		3 and 24—26		19		37		21
		R		R		R		R		R		R		R		R		R		R		R		R		R
Head-Quarters	3	5,500	...	...	...	...	...	...	15 13	1,982 90	...	...	...	...	...	...	...	...	1	490	...	...	...	...	...	...
Allahabad Division	...	...	1	1,800	14	9,358	1	650	1	147	15	2,010	7	255	16	505	66	426	174	...	26	158	10	44	4	190
Meerut "	...	...	1	1,800	23	14,044	...	...	1	135	26	3,505	10	345	20	524	122	768	269	...	43	237	...	...	3	160
Oudh Division and Rohilkhand	...	...	1	1,800	28	17,071	...	...	1	140	30	3,825	10	345	17	396	117	741	324	...	50	281	11	51	3	160
Sirhind Division	...	...	1	1,800	19	12,059	...	...	1	135	21	3,080	7	255	16	348	90	561	228	...	44	241	16	81	2	130
Rawal Pindi "	...	...	1	1,800	17	12,066	1	650	1	135	17	2,155	6	225	21	517	104	621	243	...	24	176	6	27	2	130
Lahore "	...	...	1	1,800	17	11,388	...	...	1	135	20	2,665	10	345	9	211	85	537	223	...	35	207	39	220	3	160
Peshawar District	...	...	1	1,800	11	6,703	1	455	1	140	10	1,170	2	90	15	307	36	245	113	...	14	109	9	44	1	30
Presidency "	...	...	1	1,925	9	6,201	1	650	1	115	13	2,090	5	165	15	446	48	342	122	...	19	159	3	12	3	90
Gwalior & Saugor District	...	...	1	1,800	16	10,934	...	...	1	135	18	2,510	7	240	14	335	86	548	176	...	30	167	...	...	3	90
Eastern Frontier District	...	...	1	1,800	...	...	...	...	1	140	...	...	...	...	14	405	...	...	...	...	...	...	...	...	1	30
Punjab Frontier District	...	...	1	1,800	...	...	...	...	1	140	...	...	...	...	15	361	...	..	...	...	...	...	...	...	1	30
Reserve	...	...	...	...	45	23,928	24	6,879	...	...	40	4,170	...	...	24	744	...	...	...	...	...	...	...	...	...	...
TOTAL No. AND COST PER ANNUM	3	66,000	11	2,39,100	199	14,85,090	28	1,11,400	39	42,824	210	(b) 3,26,160	64	27,180	196	61,190	754	57,540	1,873	(c) 1,44,142	285	20,820	94	(d) 5,748	26	14,400

(a) The figures in this line refer to the Numbers of the items in the Budget Statement on the two preceding pages.
(b) Includes R4,200 ration money to Sub-Assistant Apothecaries omitted from entry 14 on the preceding page.
(c) Includes R6,232 good conduct pay not provided for in the Estimate, entry 26 on the preceding page
(d) The provision in the Estimates, entry 37 on preceding page, is in excess of the salaries of the actual scale of establishment employed.

RATES OF PAY—

Column 2—2 Secretaries at R1,400.
" 4—30 at R1,093-2; 21 at R1,056-9-7; 27 at R825-11-5; 12 at R789-3; 4 at R451-14-5; 6 at R433-10-2; 64 at R335-12 2; 35 at R317-8.
" 5—3 at R650; 1 at R454-14-2; 24 at R286-10.
" 6—1 clerk at R400; 1 at R300; 1 at R200; 1 at R180; 1 at R150; 1 at R130; 1 at R95; 2 at R90; 1 at R75; 1 at R70; 2 at R60; 1 at R44; 1 at R38; 13 servants 1 at R10; 1 at R9; 2 at R8; 2 at R7; 5 at R6; 1 at R5½; 1 at R5; and office allowances:—1 at R147½; 4 at R140; 5 at R135; and 1 at R115.
" 7—9 at R400; 3 at R300; 29 at R200; 26 at R150; 68 at R110; 40 at R85; 35 at R60.
" 8—6 at R60; 11 at R45; 47 at R30.
" 9—14 at R60; 20 at R40; 7 at R30; 65 at R25 59 at R20. Medical pupils 18 at R16; 13 at R12.
" 10—writers 59 at R10; nurses 53 at R15; 10 at R8; female sweepers 53 at R10, 7, 6, 5, 4; Pakhali bhistis 3 at R9; dooly-bearers 8 at R9; 5 at R7; 150 at R6; 413 at R5.
" 11—The numbers are given and the rates, not the amount for each Circle. 891 ward servants at R9, 7, 5; 259 cooks at R9, 7, 5; 297 water-carriers at R7, 6, 5; 425 sweepers at R654. All get good-conduct pay at R0-8 per mensem besides.
" 12—187 sweepers at R4; 34 bildars at R4; 64 conservancy carts at R7-8.
" 13—Ward servants 1 at R6; 8 at R5; bhistis 8 at R5; 8 at R4, 3 and 2; cooks 2 at R5; 9 at R4; sweepers 1 at R7; 12 at R5; 3 at R4; chaukidars 2 at R5 and R4; dooly bearer 1 at R7; 30 at R6; and 9 at R5.
" 14—6 at R100; 20 at R30.

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23. The following more detailed information has been obtained concerning the items in the above statement.

The number of Medical Officers required.

24. *Columns 4 and 5.*—We have received from the Surgeon-General, Her Majesty's Forces, a distribution list of the Surgeons employed in the British and Native Armies. For a strength of 43,460 British troops, at 5 per mille, 228 Surgeons are required. The number allotted as the present Bengal Establishment of the Army Medical Staff is 201 Surgeons; of these 8 are on leave and 26 are with the Burma Force, one is Secretary to the Surgeon-General, and one is officiating as Deputy Surgeon-General; the rest are either with the troops or *en route* to join. The sanctioned number of the Indian Medical Service attached to the Native Army, including Deputy Surgeons-General and a reserve of 25 per cent. is 124; the actual number is 123, including 33 in Burma; and 25 are on furlough. The reason why 28 are shown in the 5th column of the preceding statement has not been explained, but it appears to be meant to cover the reserve. The Surgeons actually in charge of Native Regiments, as well as the cost of their hospitals, are shewn in Grant 3 and not in the Medical Budget Grant 9.

Reduction of four posts recommended.

25. There are four Medical Officers in the Bengal Presidency, whose services might apparently be dispensed with, and in this opinion the Surgeons-General with the Government of India and with Her Majesty's Forces concur. One is the Medical Officer at Sanawar, respecting whom our recommendations will be found in our Note on Army Schools—Section N of this Chapter, paragraph 33. The others are the three Garrison Surgeons at Fort William, Chunar, and Attock. At Fort William the work might be done by the Staff Surgeon, Army Medical Staff; at Fort Attock there is a Station Hospital under a Surgeon of the Army Medical Department, who can do all the work of the place. At Chunar one Surgeon is required, who is now an Officer of the Indian Medical Department, but Surgeon-General Madden considers that if he were removed, the Army Medical Department could provide a man, and that no extra officer would be required. The saving is estimated at R25,000 per annum.

The number of Apothecaries required.

26. *Columns 6, 7 and 8.*—The number of Apothecaries is assumed to be at the rate of 4½ per mille of British soldiers, and they are stationed as necessary by the Deputy Surgeons-General and placed under the Brigade Surgeons in charge of Station Hospitals. As to their allowances, the senior Apothecary at each Station Hospital gets an allowance of from R30 to R60 according to the size of the Hospital. This is granted for the charge of medicines, surgical instruments, furniture, &c.

The number of Hospital Assistants required.

27. *Column 9.*—The distribution of the Hospital Assistants has not been communicated to us, but we are informed that the figures above given include those who are attached to the Station Hospitals and Followers' Hospitals and also the reserve kept up for the supply of the hospitals of Native Regiments. The Hospital Assistants actually on duty with those Regiments are included in Grant 3.

Station Hospital Establishments.

28. *Columns 10, 11 and 12.*—The Surgeon-General, Her Majesty's Forces, has supplied us with a list of the 52 Station Hospitals in Bengal, shewing the General Establishment (column 10), the Army Hospital Native Corps (column 11), the Conservancy Establishment (column 12); and we have added to it the statistics received from the Commissary General-in-Chief as to the number of Purveyors

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and their establishment. The scale for Purveyors' establishments is as follows :—

Sanctioned scale of Purveyors' Establishments in Station Hospitals.

NUMBER OF BEDS.	Clothiers.	Purveyors' servants.	Tailors.	WASHERMEN		Peons.
				Head.	Ordinary.	
25 and under	1	1	1	1	1	1
26 to 50	1	1	1	1	2	1
51 to 75	1	2	2	1	4	1
76 to 100	1	2	3	1	5	1
101 to 125	2	3	3	1	7	1
126 to 150	2	3	4	1	9	1
151 to 175	2	4	4	1	10	2
176 to 200	2	4	5	1	11	2
Over 200	3	5	6	1	12	2

Besides this, Medical Officers are empowered to take on chaukidars where necessary for the protection of Purveyors' stores, and to engage temporary establishments for temporary hospitals formed in the hills or elsewhere. The subjoined table shows the details of the Establishments of all the Station Hospitals.

Statement showing the approximate Establishments of permanent Station Hospitals in Bengal.

STATIONS.	Approximate number of beds.	PURVEYORS' ESTABLISHMENT.								ARMY HOSPITAL NATIVE CORPS.				Head Nurses.	Assistant Nurses.	Female Sweepers.	Writers.	CONSERVANCY.		
		Purveyors.	Clothiers.	Purveyors' servants.	Tailors.	Peons.	Chaukidars.	Head Washermen.	Ordinary Washermen.	Ward servants.	Cooks.	Water-carriers.	Sweepers.					Sweepers.	Bildars.	Carts.
1. Calcutta	112	2	2	3	3	1	1	1	7	19	6	4	11	1	.	1	1	3	...	2
2. Dum-Dum	95	1	1	2	3	1	1	1	5	5	2	2	3	1	...	1	1	3	1	2
3. Barrackpore	25	1	1	1	1	1	1	1	2	11	3	5	7	1	...	1	1	2	...	1
4. Darjeeling	50	1	1	2	2	1	..	1	4	7	2	2	4	1	...	1	1	5	...	..
5. Dinapore	110	1	2	3	3	1	...	1	7	20	6	5	9	1	...	1	1	3	1	2
6. Benares	40	1	1	2	2	1	1	1	4	10	3	3	4	1	...	1	1	2	...	1
7. Allahabad Cantonment	106	2	2	3	3	1	2	1	7	23	6	6	12	1	...	1	1	3	1	2
8. Allahabad Fort	26	1	1	1	1	1	...	1	1	4	1	2	2	1	...	1	1	2	...	1
9. Chunar	10	1	1	1	...	1	1	1	1	5	1	2	2	1	...	1	1	1	...	1
10. Cawnpore	120	2	2	3	3	1	1	1	7	8	2	3	1	1	...	1	1	3	1	2
11. Nowgong	40	1	1	2	2	1	1	1	4	9	3	3	4	1	...	1	1	2	...	1
12. Sipri	10	1	1	1	1	1	1	1	1	3	2	2	2	1	...	1	1	1	...	1
13. Jhansi	60	1	1	2	2	1	1	1	4	23	6	7	9	1	...	1	1	2	1	1
14. Lucknow	270	5	5	7	8	3	3	2	17	54	19	19	27	1	1	1	2	4	1	3
15. Fyzabad	120	2	2	3	3	1	1	...	...	24	6	8	9	1	...	1	1	3	1	2
16. Sitapur	52	1	1	1	1	1	1	1	2	9	2	3	4	1	...	1	1	2	...	1
17. Meerut	192	4	4	6	9	4	3	3	18	40	15	13	19	1	1	1	2	4	1	2
18. Delhi	75	1	1	2	2	1	1	1	4	16	4	4	7	1	...	1	1	2	1	1
19. Roorkee	58	1	1	1	1	1	1	1	2	11	3	4	5	1	...	1	1	2	1	1
20. Landour	37	1	1	1	1	1	1	1	2	4	1	2	3	1	...	1	1	5	.	...
21. Chakrata	102	1	1	2	1	...	1	1	3	12	3	4	5	1	...	1	1	9	1	...
22. Agra	156	2	2	4	4	2	4	1	10	23	8	9	12	1	1	1	1	4	1	2
23. Muttra	53	1	1	2	2	1	2	1	4	8	3	3	4	1	...	1	1	2	1	1
24. Fatehgarh	24	1	1	1	1	1	1	1	1	5	2	2	3	1	...	1	1	1	...	1
25. Bareilly	100	1	1	2	3	1	1	1	5	23	5	6	8	1	...	1	1	3	1	2
26. Shahjahanpur	55	1	1	1	1	1	1	1	2	8	2	3	4	1	...	1	1	2	1	1
27. Moradabad	25	1	1	1	1	1	1	1	1	5	2	2	2	1	...	1	1	1	...	1
28. Ranikhet	100	1	1	2	3	1	1	1	5	14	3	5	9	1	...	1	1	9	1	...
29. Naini-Tal	50	1	1	1	1	1	1	1	2	9	2	4	9	1	...	1	1	5	...	...
30. Chaubuttia	55	1	1	1	1	1	1	1	2	8	2	2	4	1	...	1	1	5	1	...
31. Umballa	180	2	2	3	3	2	2	2	6	49	12	15	22	1	1	1	2	4	1	2
32. Kasauli	80	1	1	2	2	1	1	1	4	7	3	4	4	1	...	1	1	9	1	...
33. Subathu	70	1	1	2	2	1	1	1	4	10	4	3	5	1	...	1	1	5	1	...
34. Dagshai	100	1	1	2	3	1	1	1	5	16	4	5	8	1	...	1	1	9	1	...
35. Jullundur	120	1	1	2	3	1	1	1	6	18	4	5	9	1	...	1	1	3	1	2
36. Meean Meer	150	3	2	3	3	1	1	1	7	37	11	9	15	1	1	1	2	4	1	2
37. Fort Lahore	25	1	1	1	1	1	...	1	1	8	2	3	2	1	...	1	1	1	...	1
38. Amritsar	55	1	1	1	1	1	1	1	2	8	4	4	7	1	...	1	1	2	1	1
39. Dalhousie	100	1	1	2	3	1	1	1	4	4	2	2	2	1	...	1	1	9	1	...
40. Jutogh	50	1	1	1	1	1	1	1	2	8	3	3	3	1	..	1	1	5	.	...
41. Rawalpindi	400	3	5	8	9	4	4	3	17	82	24	31	41	1	1	1	2	8	2	3
42. Murree and the Gullies	65	8	8	9	10	8	8	8	14	7	2	3	5	1	1	1	1	5	1	...
43. Sialkot	120	2	2	3	3	1	1	1	7	24	6	7	9	1	..	1	1	3	1	2
44. Ferozepore	135	2	2	3	4	1	1	1	9	24	6	6	12	1	1	1	1	3	1	2
45. Attock	13	1	1	1	1	1	1	1	1	5	2	2	2	1	...	1	1	1	...	1
46. Nowshera	110	1	2	3	4	1	1	1	4	15	3	5	7	1	...	1	1	3	1	2
47. Peshawar	250	4	3	5	6	2	2	1	12	34	12	13	19	1	1	1	2	4	1	3
48. Campbellpore	40	1	1	1	1	1	1	1	2	5	2	2	2	1	.	1	1	2	...	1
49. Mooltan	120	2	2	3	3	1	2	1	7	19	5	6	10	1	..	1	1	3	1	2
50. Jubbulpore	100	...	...	...	...	...	...	...	...	11	3	4	6	1	..	1	1	3	1	2
51. Saugor	50	...	...	...	...	...	...	...	...	11	3	3	4	1	...	1	1	2	..	1
52. Pachmarhi	25	...	...	...	...	...	...	...	...	6	2	2	4	1	...	1	1	4	.	...
TOTAL	4,686	79	81	119	132	66	67	61	248	828	244	276	402	52	9	52	58	187	34	62

NOTE.—At hill stations where conservancy carts are not used, three additional sweepers are authorised for each cart not used.

Military.

Section L.—Military Medical Department—Grant No. 9.

The duties of the Purveyors' establishments.

It should be noted that the Purveyors' establishments, though provided for in the Medical Budget, are subordinate only to the Commissariat Department. They take charge of the supplies, and hand them over to the Medical Officer on indent, and mend and wash the clothes, sheets, &c., of European patients. The Purveyors are provided for in the Commissariat Budget.

Medical charge of the Staff.

29. *Column 14.*—The General Officer can select from either service any medical man to be Staff Surgeon. He gets an allowance of R100 at divisional stations, and of R30 at head-quarters of districts. He attends the General, his staff, their families, and all Civil and Military residents within Cantonments, including the employés of the Post, Telegraph and Railway Departments, and has to do duty in his own hospital as well.

Medical Store Depôts. Items 29—35 in para. 21.

30. The table below shows the comparative details of the three Bengal Store depôts, and the same information is added for the Madras, Rangoon and Bombay depôts, for purposes of comparison. The Calcutta depôt is naturally the most elaborately equipped and most expensive of all. Allahabad serves a larger number of Hospitals than Meean Meer, and is therefore the more costly of the two, but the location of two extra Apothecaries or Hospital Assistants at Meean Meer was only temporary. The Storekeeper at Allahabad was at the time the Budget was made an officiating man and drew the pay of his rank. The permanent salary is in Bengal R1,200 for a Surgeon-Major under 20 years' service, and R1,400 above 20 years. At Madras and Bombay the corresponding salaries are R1,050 and R1,250, with R125 Presidency house-rent. If a Surgeon were appointed instead of a Surgeon-Major, his salary would be R700 or R850, according as he was under or over 5 years' service.

Budget of Medical Store Depôts.

	Calcutta.		Allahabad.		Meean Meer.		Madras.		Rangoon.		Bombay.	
	No.	Cost per mensem.	No.	Cost per mensem.	No.	Cost per mensem.	No.	Cost per mensem.	No.	Cost per mensem.	No.	Cost per mensem.
		R		R		R		R		R		R
Medical Store-keeper	1	1,200	1	1,093	1	1,200	1	1,375	1	100	1	1,375
Assistant Warrant Officer, Apothecary, &c.	1	430	1	430	3	395	2	540	2	240	2	195
Depôt Establishment—												
Assistants	2	250	1	100	...	...	5	315	...	...	8	570
Compounders	10	94	5	42	...	...	...	...	...	...	13	380
Workmen	14	105	22	122	19	130	37	289	7	87	39	438
Store Department—												
Assistants	2	300	...	...	...	...	...	...	...	...	1	36
Compounders	4	38										
Workmen	10	62										
Laboratory—												
Apprentice and Compounders	9	132										
Servants	10	54										
Cutler's Department—												
Cutler and Assistant	2	460	...	...	...	...	...	...	...	...	5	166
Native Cutlers	18	260										
Other Workmen	8	106	...	...	...	...	3	56				
Office—												
Clerks	16	918	5	155	3	165	13	444	2	125	8	340
Servants	12	83	3	15	5	32	4	31	1	8	5	49
Total Establishment	119	4,649	38	1,864	31	1,810	65	3,050	13	560	82	3,549
		Per annum.		Per annum.		Per annum.						
Contingencies	...	1,028	...	200	...	120	...	460	...	...	...	200
Postage and Telegrams	...	773	...	400	...	200	...	670	..	100	...	800
Purchase of Books and Periodicals	...	869						20				376
Total Cost as passed in the printed Budget	.	60,533		24,091		21,501		37,901		6,820		43,967

Military.

Section L.—Military Medical Department—Grant No. 9.

The possibility of a lower class of officers as Storekeepers considered.

31. With regard to the Medical Store Depôts, we consulted the Surgeon-General with the Government of India, Dr. Simpson, who informed us that in his opinion the present Medical Storekeepers do their work well, though they have no special training for the work. The suggestion of the Army Commission that a trained druggist should be employed in these posts was made, he believes, in view of manufacturing quinine; but that scheme has been abandoned, and the depôts only make up tinctures, &c., which require no special skill. It has been suggested to us that the duties of these posts might be performed by inferior officers, such as Apothecaries, but we do not feel competent to recommend such a change without fuller knowledge than we possess as to the duties and responsibilities of the officers who fill the posts.

The establishments of the Store Depôts.

32. With regard to the establishments, Dr. Simpson does not think that any reduction can be made. The number of indents received from Military Hospitals, Civil Surgeons and Dispensaries is very large, and each of these requires careful weighing and packing, and gives much trouble. Moreover, the work has often to be done under great pressure as to time. In 1885 the Calcutta depôt had to supply medicines for the North-Western Frontier mobilisation and for Burma. On the 23rd March orders were received to supply enough medicines, &c., to equip ten field hospitals and two general hospitals of 425 and 950 beds; and this was completed by 22nd April and despatched to Rindli. Many medicines had to be purchased locally. For Burma the order was received on 22nd October for six field hospitals, and it was completed on 3rd November. This threw a great strain on the depôt, and the men had to work night and day.

A reduction in the number of indents necessary. The procuring of supplies direct from England in certain cases suggested by the Surgeon-General.

33. Dr. Simpson considers that unless some changes in system are made, by which the work of complying with indents is lightened, it will be necessary to increase the establishments and to incur additional expense. One method suggested by him in which the work might be lightened is that all Hospitals and Dispensaries, independent of Government aid, should be directed to buy medicines direct from England, and not to indent on the depôts. This is largely done by the Punjab and Bengal Dispensaries, but not by those in the North-Western Provinces. There are several good firms. Ferris Bourne, of Bristol, are largely employed in the Punjab; they land the goods free at Bombay and give large discount for cash. He does not think there is any fear of a corrupt system of commissions springing up as the indents are too small; few exceed R1,000 in value.

Objections raised by the Inspector-General of Civil Hospitals in the North-Western Provinces. Reply of the Surgeon-General.

34. The Finance Committee asked the North-Western Provinces Government to consider this proposal, and received in reply a letter in which the Inspector-General of Civil Hospitals raised two objections to the plan. One was that the price of articles bought direct from a firm in England would be much higher than that charged by the Medical Store Depôts. The Surgeon-General, however, states that this is a mistake, arising from Dr. Walker's having looked only at the stock-book prices, and not having noticed the additional charge made to cover exchange. The mode in which the prices are fixed is this:—a percentage of five-fourths for every farthing below par is added to the stock-book rates of Europe stores to cover loss by exchange, and in addition to this there is added on the aggregate value of stores issued on *non*-chargeable indents a charge of 10 per cent., and on chargeable indents 20 per

cent., irrespective of transit charges. As an example, take the exchange to be 1*s.* 6*d.*, which is 24 farthings below par: the percentage added is thirty, which is five-fourths of twenty-four. Thus an article which is priced in the stock-book at one rupee (which includes freight to India), is sold to a Municipality at 30 + 20, or 50 per cent. over cost price, *i.e.*, at ₹1-8. The other objection was that the English firms would supply drugs, as to the genuineness of which there would be no guarantee, whereas they are now examined by experts in England. The Surgeon-General, however, informs us that there is no such examination, and that in his opinion the employment of a well-known and trustworthy firm is a sufficient guarantee.

District indents to be amalgamated.

35. Another saving of labour to the depôts would be effected, if Civil Surgeons would send in single indents for medicines for their whole districts, and then distribute them among the Government Civil Dispensaries, the Police, and Jail Hospitals in the district, instead of sending separate indents for each. This is done in some Provinces now, but not in others. It might be made the general rule, subject, of course, to such exceptions as local circumstances might dictate.

Station Staff Hospitals. Item 37 in paragraph 21.

36. The following is the list of Station Staff Hospitals in Bengal given in the detailed Budget, and the amount of their annual cost:—

	₹
1. Hastings S. S. Hospital	264
2. Dum-Dum	252
3. Allahabad	264
4. Cawnpore	264
5. Morar	144
6. Umballa	216
7. Ferozepore	324
8. Rawalpindi	492
9. Peshawar	456
10. Simla	528
11. Mussooree	204
12. Garrison Dispensary, Fort William	312
13. Ludhiana	408
14. Fort Abazai	456
15. Fort Shabkadr	456
16. Fort Michni	456
17. Fort Attock	480
18. Fort Jamrud	420
TOTAL	6,396

The establishments maintained in Station Staff Hospitals.

37. Dr. Madden informs us that only the first nine of these really belong to this class, and that they should properly be called Followers' Hospitals, being intended for the sick followers of the Commissariat and Transport Departments, not for Regimental followers. The sanctioned establishment for each of these nine hospitals is now a ward-servant, a waterman, a cook, and a sweeper, costing altogether ₹20 per mensem. The revision of establishment had not taken place when the Budget was drawn up. Of the remaining nine, Simla and Mussooree are under the Indian Medical Department; the Garrison Dispensary, Fort William, is for British troops, and the rest are for detachments of Native Infantry. Nos. 13, 15 and 16 have since been closed, the first because the troops have been withdrawn from Ludhiana, and the two latter because the forts are now

garrisoned by Police instead of troops. The establishments in Nos. 12, 14, 17 and 18 have been revised and are now—

	Per annum.
	R
Fort William—1 washerman at R8	96
Fort Abazai—1 ward-servant at 6, 1 bhisti at 3, 1 sweeper at 2	168
Fort Attock—1 ward-servant, bhisti, sweeper, and cook at R5 each	240
Fort Jamrud—1 bhisti and 1 sweeper at R5 each	120

At Rawalpindi, Peshawar and Ludhiana four dooly-bearers were provided for, but these are now transferred to the Transport service. At Simla the establishment consists of a compounder at R16, a dresser, a cooly, a sweeper and a bhisti: total R528 per annum; they occupy a room in the Ripon Hospital and make up prescriptions for the Military, and give any spare time they have to the general service of the Hospital. The Civil Surgeon, Dr. Franklin, recommends that Government should pay a lump sum for the medicines used, together with the pay of the dresser and half that of the compounders, R204 in all. The same kind of arrangement exists at Mussooree, and the same sort of proposal would apply there. We are prepared to recommend its adoption, subject to the proviso that medicines should not be supplied gratis by Government, but should be paid for by those who use them.

Military Pupils, Item 38 in paragraph 21.

38. The details of the Bengal expenditure on Military Pupils are—

Calcutta Medical College, R18,291—A senior apothecary at R430; 21 pupils at R30 rising to R35; 10 pupils at R30; 2 bearers, a lamp-lighter, 5 sweepers, lighting, contingencies, and 18 punkah-coolies.

Agra Medical College, R2,028.—28 pupils at R6 to R10; average hardly over R6, with a hutting charge of R90 and travelling charges of R50.

Lahore Medical College, R1,940.—21 pupils at R6 to R10; average R7-8 each, with R60 for travelling expenses.

The pupils at the Calcutta College are Europeans or Eurasians in training for the Apothecary grade, and require more looking after and are more expensive than Natives. We suggested that the number of servants on the establishment might be looked into; but the Surgeon-General has replied that the only reduction he thinks possible is a decrease of three punkah coolies, and this has been carried out.

Grants to Lock Hospitals, Item 39 in paragraph 21.

39. The following are the details of the annual grants made to Lock Hospitals in Bengal:—

	R
Delhi	1,500
Chakrata	900
Meean Meer	420
Murree	600
Darjeeling	540
Naini Tal	120
Attock	420
TOTAL	5,100

40. There are apparently 42 other Lock Hospitals, the cost of which is borne by Cantonment funds. At Delhi half the cost is so borne; and at Meean Meer all but a small portion on account of the Anarkali Examination Room. We are informed that the Delhi and Chakrata Lock Hospitals have been tentatively closed; and that elsewhere the Cantonment funds bear the cost as far as they are able.

Military.

Section L.—Military Medical Department—Grant No. 9.

Dieting the sick. Item 43 in paragraph 21.

41. The provision made in the Bengal Budget for dieting sick men in hospital amounted to R2,69,940. This estimate is drawn up in detail by Commissariat ranges, twenty in number, and is based on the actuals of the previous year. Provision is said to be made for an average of 2,341 daily sick and also for the Hospital Apprentices and Sub-Assistant Apothecaries who are entitled to rations. The monthly rates vary from R7-14 at Cawnpore to R14-7 at Murree, or from 4 annas to nearly 8 annas a day. The average, on the whole, is R111 a year. The heading of the statement is "Estimated Cost of Diets to Patients and Hospital Servants." The cost does not include wine, tea, sago, arrowroot, barley, &c., which come under the head of "Comforts." There is a lump sum of R9,502 for bazaar medicines for Punjab Frontier Regiments, who are not, or were not in 1885-86, supplied by the Commissariat Department.

Medical comforts, Item 42 in paragraph 21.

42. The details of the provision for medical comforts are—

	Quantity.		Cost. R		R
Arrowroot	12,169	lb	4,563		
Barley	14,821	"	1,853		
Beer	1,808	doz.	12,656	@	7
Brandy	291½	"	7,870	"	27
Champagne	12	doz.	780	@	65
Claret	110½	"	1,768	"	16
Ice	2,873	mds.	14,365	"	5
Lemonade	15,047	doz.	15,047	"	1
Lime-juice	1,166	"	6,996	"	6
Sago	10,104	lb	4,105		
Sodawater	19,108	doz.	14,331		
		TOTAL	84,334		

The provision of wines, &c., apparently too large.

43. The provision of wine, beer and spirits appears large. In reply to our enquiries we were informed that the fixed proportion is 72 bottles of wine (⅓ of a bottle of spirits and three bottles of beer counting as one bottle of wine) to 20 average daily sick; and that, if this quantity is exceeded, the Officer in charge of the Hospital is called on either to justify or to pay for the excess. We observe, however, that the quantity provided in the Budget is equal to 1,449 dozen of wine, which at the proportion given above should suffice for 4,830 patients; whereas the estimated average daily number of sick is said to have been 2,341 or less than half that number. The explanation given by the Surgeon-General has not, therefore, removed from our minds the suspicion that the provision is too liberal. We recommend an enquiry into this matter. It appears to us that an annual saving of some R10,000 might not improbably be realised by greater economy in this matter.

Hospital equipments, Item 44 in paragraph 21.

44. Rupees 1,70,000 were provided for Hospital equipments. This total covers four classes of wants:—

	R
Miscellaneous supplies	24,384
Hospital clothing and bedding	1,97,886
Cooking utensils	7,316
Table requisites	9,234
TOTAL	2,38,820

These demands were cut down when the Budget was made up to the sum of R1,70,000.

Military.

Section L.—Military Medical Department—Grant No. 9.

Miscellaneous supplies.

45. The details of the miscellaneous supplies appear against 23 Commissariat Ranges. The main items are as follow :—

	R
Chicks, coarse	4,346
Doolies	767
Dusters	152
Purdahs	1,210
Gumlas	1,745
Blankets	5,075
Pillows	1,096

These are required for Hospitals for Native troops. The same articles are provided for Hospitals for British troops in the Budget of the Barrack Department.

Hospital clothing and bedding.

46. Hospital clothing and bedding are given in the same detail of 23 Ranges. The following are the chief items :—

	R
Flannel belts	5,588
Cotton drawers	10,038
Flannel do.	17,731
Gowns	12,087
Woollen jackets	5,442
Cotton shirts	15,682
Leather slippers	7,789
Worsted socks	6,213
Woollen trousers	7,761
Flannel vests	29,470
Mattresses	5,017
Sheets (14,605)	14,199

This provision seems on a very liberal scale. Taking the estimate of 2,341 daily sick, each is to wear out three pairs of leather slippers and three pairs of sheets in the year; but we are told that the supply is regulated by a fixed scale.

Cooking utensils and table requisites.

47. The cooking utensil estimate is composed of many small items, the only large one being R3,249 for copper cooking vessels. In the Table Requisites the only large items are—

		R
1,954	white crockery basins for soup or gruel	1,067
737	white sheets for dining tables	2,904

This again seems a very liberal provision.

Total cost of food, medicines, &c., &c.

48. Altogether the cost of food, medicine, surgical and other instruments, comforts, clothes, bedding, and all requisites for the patients amounts to R8,12,340. The average daily number of sick in 1885 was—

British troops	2,559
Native troops	1,862

No statistics of the number of sick in Followers' Hospitals are furnished to Government. It seems impossible, therefore, without fuller information, to test the expenditure on the sick by a calculation of the rate per head on the average daily number for whom provision has to be made.

MADRAS BUDGET.

Allocation of the *personnel* in Madras.

49. The Madras volume of detailed manuscript Estimates contains the distribution of the *personnel* of the Department, with further details of the Station and Army

Military.

Section L.—Military Medical Department—Grant No. 9.

Hospital Establishments. The former is summarised in the following table:—

	Surgeon-General and Secretaries.		Deputy Surgeons-General.		Surgeons, Army Medical Department.		Surgeons, Indian Medical Department.		Apothecaries.		Hospital Apprentices, Assistants, and Medical pupils.		Station Hospital Establishment.		Office Establishments.		Medical allowance for charge of divisions and stations, &c.	
	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.	No.	Cost per month.
		2		3		4		5		6		7		8		9		10
		R		R		R		R		R		R		R		R		R
Head-quarters	2	3,800	...	...	...	...	...	...	...	...	...	...	...	...	17	653	...	...
Bangalore Division	...	...	1	1,800	17	11,946	5	1,902	16	2,575	10	580	43	428	...	165	..	60
Eastern District	...	...	1	1,925	11	6,992	7	3,204	15	2,660	15	805	34	453	...	160	...	80
Western District	...	...	1	1,800	4	2,046	...	...	5	655	2	120	12	138	...	150	...	30
Hyderabad	...	...	1	1,800	7	4,735	5	2,345	11	1,675	9	500	27	311	...	165	...	...
Nagpur	...	...	1	1,800	4	2,276	5	1,998	5	615	4	240	11	131	2	160	...	30
British Burma	...	...	1	1,800	7	3,978	3	965	9	590	9	570	30	428	..	225	...	210
Medical Store Depôt	...	...	...	...	...	...	...	...	2	540	...	...	...	...	18	759	...	...
Rangoon Station Store Depôt.	...	...	...	...	...	...	...	...	1	180	1	60	...	...	2	125	...	...
		Per annum.		Per annum.		Per annum.		Per annum.		Per annum.		Per annum.		Per annum.		Per annum.		Per annum.
TOTAL	2	45,600	6	1,31,100	50	3,83,803	25	1,24,987	64	1,23,660	50	34,500	157	22,650	...	30,744	...	4,020

Rates of Salary.

Column 2.—Surgeon-General at R2,500; Secretary at R1,300.
Column 4.—3 at R1,093-2; 11 at R1,056-9-7; 5 at R825-11-5; 6 at R789-3; 1 at R433-10-2; 9 at R335-12-2; 15 at R317-8.
Column 5.—2 at R1,093-2; 1 at R677-6-11; 1 at R640-14-6; 1 at R650; 5 at R392-5-2; 15 at R286-10.
Column 6.—6 senior at R445, 430, 400, and 330; 7 at R200; 8 at R180; 2 at R150; 5 at R140; 28 at R110; 8 at R85.
Column 7.—Apprentices 15 at R60; Assistants 1 at R90; 21 at R60; 6 at R60; 6 at R40; 1 at R25. No medical pupils.
Column 8.—Writers 10 at R35; 8 at R10; nurses 7 at R20; 12 at R15; 1 at R10; pakhalis 2 at R10; 3 at R8-12 gardeners 2 at R5; lascars 3 at R5-8; cooks 2 at R8-12; 1 at R7; ward coolies 4 at R7 and 5-4; tailors 2 at R15-2; 2 at R14-4; 2 at R9; 2 at R8-12; 8 at R8; 3 at R7-14; 4 at R6-10-0; 2 at R12; washermen 4 at R15-2; 15 at R14-4; 2 at R11; 1 at R10 8; 2 at R9-10; 26 at R8 to 6; sweepers 7 at R13-2; 2 at R7; 18 at R6 to 4; conservancy carts 1 at R28; 3 at R16; 1 at R14; 3 at R10.

Hospital establishments.

50. The following statement shewing the establishment allotted to each Station Hospital and to other Hospitals charged under heads 14 to 23 of the Budget, is compiled from information supplied by the Madras Government in January 1887. It

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shows the distribution of officers and establishment as existing at that time, and consequently does not agree with the details in the preceding paragraph.

	No. of Beds.	No. of Surgeons.			Apothecaries.	Assistant Apothecaries.	Hospital Assistants.	Army Hospitals Native Corps.				Nurses.	Tailors.	Washermen.	Sweepers.	Cooks.	Coolies.	Scavenger Carts.	Pakhalis or Bhistis.	Lascars.	Gardeners.
		Authorised number.	A. M. D.	I. M. D.				Ward Servants.	Cooks.	Water Carriers.	Sweepers.										
1. Madras Station Hospital	110	5	4	...	2	3	...	12	2	2	7	1	2	3	1	..	...	1	...	3	2
2. St. Thomas' Mount Station Hospital	57	3	1	...	1	1	1	8	3	5	9	1	1	2	1	...	...	1	...	...	...
3. Poonamalee Station Hospital	58	1	2	...	1	2	...	9	2	2	6	1	2	2	1	...	...	...	...	...	...
4. Palaveram do. do.	18	1	...	...	...	1	...	3	1	1	1	1	1	2	...	...	...	...	...	...	...
5. Cannanore do. do.	97	4	2	...	1	2	...	12	2	4	6	1	2	2	1	...	...	...	...	...	...
6. Calicut do. do.	14	1	1	...	...	1	...	3	1	2	2	...	.	1	...	...	...	...	...	...	...
7. Malliapuram do. do.	13	1	1	...	1	...	...	3	1	1	2	..	...	1	...	...	...	...	...	...	...
8. Wellington do. do.	128	1	2	...	2	1	...	12	2	3	9	1	2	2	1		...	1	...	...	...
9. Bangalore North Station Hospital	117	5	7	...	1	3	...	14	2	1	10	..	2	2	...	...	...	...	...	...	...
10. Do. South do. do.	117	5		...	2	2	1	14	3	1	15	...	2	4	...	...	...	...	...	..	...
11. Do. for wives and children	...	...	...	...	...	...	...	1	1	...	...	...	..	1	2	2	...	...	...	...	...
12. Bellary Station Hospital	128	6	3	..	4	...	...	15	3	6	8	1	2	3	1	...	...	...	...	..	...
13. Belgaum do. do.	128	6	3	...	1	3	1	14	3	5	6	...	..	...	...	...	...	...	...	..	...
14. Secunderabad North Station Hospital	61	3	9	...	1	1	1	10	2	1	6	1	2	2	1	...	...	2	...	...	...
15. Do. South do. do.	209	9		...	4	3	...	19	3	2	14	...	4	4	...	...	...	2	...	..	...
16. Do. Central do. do.	61	3		...	1	1	...	11	2	3	6	...	1	2	...	...	...	2	...	...	...
17. Do. for wives and children	...	...	...	...	..	...	...	1	1	...	...		...	...	...	...	...	...	...	...	...
18. Vizagapatam Station Hospital	6	...	...	...	.	1	...	1	1	1	...	...	...	1	1	1	1	...	1	...	...
19. Kamptee do. do.	123	5	2	...	1	2	...	15	3	4	11	1	2	2	1	...	...	...	...	...	...
20. Seetabuldee do. do.	5	1	...	...	...	1	...	1	1	1	1	...	...	...	...	...	...	.	...	...	...
21. Port Blair do. do.	17	...	...	...	...	1	...	2	1	...	...	...	...	...	..	...	...	...	...		..
22. Rangoon do. do.	110	4	5	...	1	4	...	12	2	4	6	1	3	3	1	..	...	..	...	...	..
23. Do. Regimental Hospital	60	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2	1	1	1	...	...
24. Thayetmyo Station do.	83	3	2	...	1	2	..	8	2	2	6	1	1	2	1	...	...	...	...	...	...
25. Do. Regimental do.	80	...	...	...	...	...	...	...	...	...	...	...	...	..	1	1	1	...	...	...	...
26. Tounghoo Station do.	72	3	1	...	1	1	...	7	2	2	5	1	1	2	1	...	...	...	...		...
27. Royapuram do. do.	...	...	...	...	...	...	1	...	...	...	...	..	...	.	.	...	...	...	...	...	...
28. Samalkotta do. do.	10	...	...	...	...	...	1	...	...	...	...	...	...	...	..	...	...	...	...	...	...
29. Trichur do. do.	...	...	...	...	...	...	1	.	...	...	...	...	...	...	...	.	...	...	...	...	...
30. Moulmein do. do.	35	1	...	1	...	...	1	...	...	...	...	..	...	...	...	...	...	..	...	...	...
31. Hoonsoor (Cattle Depôt)	...	...	...	...	..	...	...	...	...	...	...	..	...	...	1		1		...	...	...
32. Bangalore Followers' Hospital	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1	1	...	1	...	...
33. Secunderabad do. do.	...	...	...	...	...	...	...	...	...	...	...	...	...	.	1	1	1	1	1	...	...
Total	1,917	71	45	1	26	36	8	207	46	53	136	12	30	43	20	8	6	11	4	3	2

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Differences on account of absence of Surgeons in Burma.

It must be remembered that the actual distribution of officers given in this table differs materially from the normal distribution, as 23 Surgeons of the Army Medical Service and 21 of the Indian Medical Service are at present employed in Burma.

Station Staff Hospitals, Item 37 of Budget.

51. The following is the detail of certain other Hospitals classed in the Budget of 1885-86 (Item 37 in paragraph 21) as Station Staff Hospitals, and costing altogether R 1,973 :—

Statement shewing in detail the Establishments of the Station Staff Hospitals for whom provision was made in the sanctioned Budget for the year 1885-86.

Station Hospital.	Number.	Description of Servants.	Rate of pay per mensem.	Total pay per mensem.	Total pay per annum.
			R a. p.	R a. p.	R a p.
Garrison Hospital, Bangalore.	1	Cook	6 0 0	6 0 0	
	1	1st class cooly	7 0 0	7 0 0	
	1	2nd do.	5 4 0	5 4 0	
	1	Toty	6 0 0	6 0 0	
	1	Pakhali	8 12 0	8 12 0	
	1	Sweeper	3 8 0	3 8 0	
	1	Scavenger cart, complete.	8 8 0	8 8 0	
				45 0 0	540 0 0
Native Hospital, Trichoor	1	Toty	5 0 0	5 0 0	60 0 0
Public Cattle Depôt, Hoonsoor.	1	Ward cooly	7 0 0	7 0 0	
	1	Toty	7 0 0	7 0 0	
				14 0 0	168 0 0
Native Detail Hospital, St. Thomas' Mount.	1	Bhisti	5 0 0	5 0 0	
	1	Toty	6 0 0	6 0 0	
				11 0 0	132 0 0
European Artillery Veteran Company Hospital, Palaveram.	1	European nurse	10 0 0	10 0 0	
	1	Cook	7 0 0	7 0 0	
	1	1st class cooly	6 0 0	6 0 0	
	2	Ward coolies	5 4 0	10 8 0	
	1	Bhisti	6 0 0	6 0 0	
	1	Cooly woman	5 0 0	5 0 0	
	1	Sweeper	2 5 4	2 5 4	
	1	Toty	6 0 0	6 0 0	
	1	Toty woman	3 8 0	3 8 0	
	1	Washerman	8 0 0	8 0 0	
				64 5 4	772 0 0
Native Hospital, Rangoon	1	Scavenger's cart, with bullocks and a driver.	13 10 0	13 10 0	
	3	Toties, supernumeraries.	10 0 0	30 0 0	
				43 10 0	523 8 0
Native Detail Hospital, Rangoon.	2	Cooks	11 0 0	22 0 0	
	1	Cooly	9 0 0	9 0 0	
	1	Bhisti	8 8 0	8 8 0	
	2	Toties	10 0 0	20 0 0	
	1	Scavenger's cart	13 10 0	13 10 0	
				73 2 0	877 8 0
		Carried forward			3,073 0 0

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Station Hospital.	Number	Description of Servants.	Rate of pay per mensem.	Total pay per mensem.	Total pay per annum.
			R a. p.	R a. p.	R a. p.
		Brought forward .	...	...	3,073 0 0
Wing of Native Infantry Hospital, Moulmein.	1	Cook . . .	11 0 0	11 0 0	
					132 0 0
Cantonment Hospital, Secunderabad.	1	Cooly . . .	5 15 10	5 15 10	
	1	Bhisti . . .	8 0 0	8 0 0	
	3	Toties . . .	6 10 7	19 15 9	
	1	Pair of hired bullocks	9 0 0	9 0 0	
	1	Extra cook's mate .	5 15 11	5 15 11	
	1	Leechman . .	6 0 0	6 0 0	
				54 15 6	
					659 10 0
28th Regiment, Native Infantry, Hospital, Thayetmyo.	2	Cooks . . .	11 0 0	22 0 0	
					264 0 0
Native Detail Hospital, Thayetmyo.	1	Cook . . .	15 10 0	15 10 0	
	1	Ward cooly . .	12 10 0	12 10 0	
	1	Toty . . .	13 2 0	13 2 0	
				41 6 0	
					496 8 0
Garrison Hospital, Vizagapatam.	1	Cook's mate . .	6 0 0	6 0 0	
	1	Cooly . . .	5 0 0	5 0 0	
	1	Washerman . .	5 0 0	5 0 0	
	1	Toty . . .	5 0 0	5 0 0	
	1	Waterman . .	3 0 0	3 0 0	
				24 0 0	
					288 0 0
Native Hospital, Vizianagram.	1	Messenger . .	5 0 0	5 0 0	
					60 0 0
		TOTAL .	.....	.....	4,973 2 0

Native Detail, &c., Hospitals.

52. It appears that at St. Thomas' Mount, besides the Station and Regimental Hospitals, there is a Native Detail Hospital; at Rangoon there is a Native Hospital and also a Native Detail Hospital, besides the Regimental Hospital; at Thayetmyo a Native Detail Hospital besides the Station and Regimental Hospital; and at Vizagapatam a Garrison Hospital besides a Station Hospital. The Hospital for the European Veteran Company at Palaveram appears to be identical with the Station Hospital of the list in paragraph 50.

Possibility of amalgamating Hospitals at one place.

53. In reply to our enquiry whether any of the Hospitals named in these lists could be amalgamated, we were informed that the Garrison Hospital at Bangalore has been abolished; but the Followers' Hospital (No. 32 of the list) has been substituted for it, which appears to be the same thing under another name; and that the Native Detail Hospitals at Rangoon and Thayetmyo are absolutely necessary. The Madras Government have forwarded to us some correspondence which passed between the Surgeon-General and his Deputies with reference to our enquiries, from which we gather that in the opinion of the Deputy Surgeons-General con-

cerned the Royapuram Hospital might be closed with advantage; that the old Garrison Hospital at Bangalore might accommodate the sick of the Native Cavalry and Infantry Regiments there, as well as the Followers, "with little trouble or expense, and a considerable saving in the *personnel* of the Hospitals;" that the two Native Regimental Hospitals at Belgaum could be conveniently amalgamated "causing neither inconvenience nor inefficiency;" and that at Kamptee, it is unnecessary to keep up a Regimental Hospital for each of the three Native Corps, and one Station Hospital would suffice for all purposes." It does not appear that the Government of Madras have passed any orders on these suggestions or made any proposals for amalgamation or reduction of Hospitals; and we recommend that the Government of India should take up the subject and call on the Madras Government for its opinion.

Military Pupils at Colleges, Item 38.

54. The charge for military pupils (Item 38 in paragraph 21) at the Medical College, Madras, is not a heavy one. It provides for ten pupils in the pre-Collegiate course @ R7, and for ten in the Collegiate course, first year, @ R9.

Lock Hospitals, Item 39 of Budget.

55. The provision in Madras for Lock Hospitals is much larger than in any other Province. There are seven of these institutions,—at Bangalore, Bellary, Wellington, Kamptee, Secunderabad, Cannanore, and St. Thomas' Mount. The details of their cost, &c., are as follow:—

Lock Hospital.	Surgeon's allowance.	Hospital Assistant.	Establishment.		Dieting.	Medical Comforts.	Hospital Furniture and Washing.	Lighting.	Contingencies and Miscellaneous.	Total.
			No.	Cost.						
	R	R		R	R	R	R	R	R	R
Bangalore	1,200	720	8	609	2,218	98	819	77	208	5,949
Bellary	600	720	8	636	1,248	92	85	49	164	3,594
Wellington	600	720	5	360	918	74	127	38	170	3,002
Kamptee	1,200	720	7	468	266	40	50	222		2,966
Secunderabad	...	720	8	505	3,326	67	874	39	202	5,733
Cannanore	600	720	5	360	1,266	195	334	26	156	3,657
St. Thomas' Mount	600	720	5	329	704	23	219	29	157	2,781
TOTALS	4,800	5,040	46	3,267	9,941	589	2,508	480	1,057	27,682

Nothing has been said in reply to our enquiry why the Cantonment Funds, where they exist, are unable to pay the whole or a part of the cost of these institutions, and we think that information should be obtained on this subject. The variations in the cost of diet and of washing are very great, and seem to show the want of some central supervision.

Medical Supplies, Items 41 to 46 in paragraph 21.

56. We have received no further information in reply to our enquiries, regarding the details of the expenditure on medical supplies or as to the number of sick for whom provision has to be made.

BOMBAY BUDGET.

Allocation of the *personnel* in Bombay.

57. The Bombay volume contains fuller details than the Madras one. First, there is a distribution list of the *personnel* (abstracted below); then follow a series of original Budgets for each Station and Staff Hospital, for each Deputy Surgeon-General's office establishment, and a statement which appears to refer to

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the unattached Surgeons and subordinate medical officers at his disposal. Abstracts of these have been drawn up and corrected by the Surgeon-General, Her Majesty's Forces, Bombay. The first gives the general distribution of the medical staff by Circles and is as follows:—

Distribution of Bombay Medical Staff by Circles.

	2		3		4		5		6		7		8		9				10		11			
															Station Hospital Establishment.						General and Staff Hospitals.			
	Surgeon-General and Secretary.		Deputy Surgeons-General and P. M. O. Quetta.		Surgeons, A. M. D.		Surgeons, I. M. D.		Apothecaries, &c.		Hospital Assistants, &c.		Office Establishment, &c.		A. Writers, Nurses and other permanent servants.		B. Army Hospital Native Corps.		Allowances for medical charge of Staff.		A. Assistant Apothecary.		B. Subordinate Establishment.	
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
		R		R		R		R		R		R		R		R		R		R		R		R
Head-Quarters	2	4,025	...	...	..	...	...	...	...	...	...	...	11	(a) 785	...	...	...	...	...	...	...	...	...	...
Presidency Circle	...	...	1	1,925	14	10,064	3	2,473	39	4,225	20	567	Office allowance.	225	15	199	96	700	...	255	...	...	2	18
Poona Circle	...	...	1	1,800	11	8,455	3	2,580	18	2,230	7	236		150	23	291	77	553	...	305	...	...	2	16
Mhow "	...	...	1	1,800	14	9,452	4	2,166	20	2,645	16	671		195	30	335	114	823	...	623	...	...	12	72
Sind "	...	..	1	1,800	6	4,954	2	1,880	8	965	11	286		120	7	76	42	303	...	210	1	110	5	36
Quetta District	...	...	1	1,400	4	3,534	5	1,596	4	470	7	157		75	43	407	(Army Hospital Corps not formed).		...	60	...	...	13	150
Medical Store	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...		...
Total per mensem	2	4,025	5	8,725	49	36,459	17	10,195	89	10,535	61	1,917	11	1,550	118	1,308	329	2,379	...	1,513	1	110	34	292½
Total per annum	2	48,300	5	1,04,700	49	4,37,508	17	1,22,340	89	1,26,420	61	23,004	11	18,600	118	15,696	329	28,548	...	18,156	1	1,320	34	3,510
Sanctioned number and amount	2	48,300	5	1,04,700	49	3,99,230	17	1,14,935	89	1,26,420	61	23,004	11	18,600	118	15,696	329	28,548	...	18,160	1	1,320	34	3,510

(a) Since increased by two clerks at R50 each.

RATES OF PAY—

Column 2—Surgeon-General at R2,500; Secretary at R1,400+125.

" 4.—7 at R1,098 2; 11 at R1,056-9-7; 5 at R825-11-5; 9 at R789-3; 1 at R451-14-5; 3 at R433-10-2; 4 at R385-12-2; 9 at R317-8.

" 5.—5 at R1,093-2; 1 at R1,200; 9 at R286-10; 1 at R500; 1 at R450.

" 6.—3 at R400; 3 at R300; 9 at R200; 10 at R150; 20 at R110; 21 at R85; 23 at R50.

" 7.—13 at R60 (with batta to 2 at R10 each); 36 at R25 (with batta to 5 at R5 each); 12 medical pupils at R16.

" 9 *A*.—26 writers (4 at R35 and 22 at R10); 25 nurses at R15; 25 female sweepers (1 at R15, 1 at R10, 10 at R8, 1 at R7, 10 at R6 and 2 at R5); 10 sweepers at R7; 5 cooks (1 at R12 and 4 at R10); 7 bhistis at R9; 20 ward servants (3 at R12 and 17 at R10).

" 9 *B*.—154 ward servants (19 at R10, 43 at R8, 92 at R6); 45 cooks (7 at R11, 13 at R9, 25 at R8); 56 water-carriers (5 at R9, 19 at R8, 32 at R7); 74 sweepers (7 at R8, 20 at R7, 47 at R6).

" 11 *B*.—1 nurse at R15 (for 6 months only); 7 wards servants (4 at R10, 9, 8 and 5 respectively, 3 at R7); 5 cooks (3 at R10, 8 and 7 respectively, 2 at R9); 8 water-carriers (3 at R30, 2 at R9, 2 at R7, and 2 at R6); 13 sweepers (3 at R9, 8 and 4 respectively, 6 at R7, 2 at R6, 2 at R5).

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58. The distribution of the Surgeons of the Army and Indian Medical is shown in

Detailed statement of the distribution of the Executive Medical Staff.

Serial No.	STATION	Surgeons, A. M. D.	Surgeons, I. M. D.	Apothecaries, &c.	Hospital Assistants, &c.	Writers.		Nurses.		Other permanent: Female sweepers.		Ward servants.		Cooks.	
		No.	No.	No.	No.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.
	1	2	3	4	5	6		7		8		9		10	
							R		R		R		R		R
1	Presidency Circle	4	3	26	16	...	...	...	...	...	...	...	...	...	...
2	Colaba	3	...	4	1	1	35	1	15	1	15	...	...	...	...
3	Belgaum	3	...	3	1	1	10	1	15	1	8	...	...	...	...
4	Deolali	1	...	3	...	1	10	1	15	1	10	...	...	...	...
5	Aden (Camp and Isthmus)	2	...	2	1	1	10	1	15	1	8	...	...	...	...
6	Aden (Steamer Point)	1	...	1	1	1	10	1	15	1	8	...	...	...	...
7	Poona Circle	1	2	4	4	...	...	...	...	...	...	...	...	...	...
8	Poona	4	1	4	1	1	35	1	15	1	8	...	...	...	...
9	Kirkee	2	...	3	1	1	35	1	15	1	6	...	...	...	...
10	Ahmednagar	2	...	3	1	1	10	1	15	1	6	...	...	...	...
11	Purandhar	1	...	1	...	1	10	1	15	1	8	...	...	...	...
12	Satara	1	...	1	...	1	10	1	15	1	6	...	...	...	...
13	Kholapur	...	...	1	...	1	10	1	15	1	8	...	...	...	...
14	Khandalla	...	...	1	...	1	10	1	15	1	8	...	...	...	...
15	Mhow Circle	1	3	3	6	...	...	...	...	...	...	...	...	...	...
16	Mhow	5	...	4	2	1	10	1	15	1	6	...	...	..	...
17	Nasirabad	2	...	3	1	1	10	1	15	1	6	...	...	...	...
18	Nimach	2	...	3	2	1	10	1	15	1	5	...	...	...	...
19	Deesa	1	...	1	1	1	10	1	15	1	6	..	...	...	...
20	Ahmedabad	1	...	1	2	1	10	1	15	1	6	...	...	...	...
21	Baroda	1	...	1	1	1	10	1	15	1	5	...	...	...	...
22	Asirgarh	...	1	1	1	1	10	1	15	1	6	...	...	...	...
23	Abu	1	...	1	...	1	35	1	15	1	8	...	...	...	...
24	Indore	...	...	1	...	1	10	1	15	1	6	...	...	...	...
25	Taragarh	...	...	1	...	1	10	1	15	1	6	...	...	...	...
26	Khandwa	...	...	...	...	...	...	...	...	...	...	...	...	...	...
27	Sind Circle	2	2	2	8	...	...	...	...	...	...	...	...	...	...
28	Karachi (including Ghizri).	3	...	4	1	2	20	1	15	1	8	...	...	...	...
29	Hyderabad	1	...	2	2	1	10	1	15	1	8	...	...	..	...
30	Quetta District	...	4	...	3	...	...	...	...	...	...	...	...	...	...
31	Quetta	4	1	4	2	1	10	1	15	1	7	3 17	36 170	1 4	12 40
32	Sibi and Gundakinduff	...	...	...	2	...	...	...	...	...	...	...	...	...	...
	TOTAL PER MENSEM	49	17	89	61	26	360	25	375	25	182	20	206	5	52
	TOTAL PER ANNUM	49	17	89	61	26	4,320	25	4,500	25	2,184	20	2,472	5	624
	SANCTIONED NUMBER AND AMOUNT	49	17	89	61	26	4,320	25	4,500	25	2,184	20	2,472	5	624

Column 10 B.—1 nurse at R15 (for 6 months only); 7 ward servants (4 at R10, 9, 8 and 5 respectively, 3 at R7); 5 cooks, 3 at R10, 8 and 7 respectively,

Military.

Section L.—Military Medical Department—Grant No. 9.

services, and the rest of the medical staff, to the different stations and hospitals, the following list :—

HOSPITAL ESTABLISHMENT.																	
SERVANTS.				ARMY HOSPITALS, NATIVE CORPS.								General and Staff Hospitals. A.		B.		Serial No.	REMARKS.
Water-carriers.		Sweepers.		Ward servants.		Cooks.		Water-carriers.		Sweepers.		Assistant Apothecary.		Subordinate Establishments.			
No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.		
11		12		13		14		15		16		17		18			
	R		R		R		R		R		R		R		R		
				At Rupees 10, 8 & 6.		At Rupees 11, 9 & 8.		At Rupees 9, 8 & 7.		At Rupees 8, 7 & 6.							
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
...	...	...	...	12	...	3	...	3	...	5	...	...	...	...	...	2	
...	...	...	...	12	...	3	...	5	...	5	...	...	...	...	...	3	Since transferred to Madras.
...	...	...	...	14	...	3	...	5	...	5	...	...	...	...	...	4	
...	...	...	...	6	...	2	...	3	...	3	...	...	...	2	18	5	
...	...	...	...	3	...	1	...	1	...	2	...	...	...	...	...	6	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	
...	...	...	...	13	...	3	...	3	...	5	...	...	...	2	16	8	
1	9	1	7	6	...	2	...	1	...	4	...	...	...	...	...	9	
...	...	...	...	6	...	2	...	3	...	3	...	...	...	...	...	10	
...	...	...	...	3	...	1	..	1	...	2	...	...	...	...	...	11	
...	...	...	...	3	...	1	..	1	...	2	...	...	...	...	...	12	
...	...	...	...	2	...	1	...	1	...	1	...	...	...	...	...	13	Since transferred to Madras.
...	...	...	...	3	...	1	...	1	...	2	...	...	...	...	...	14	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	15	
...	...	...	...	20	...	5	...	8	...	7	...	...	...	4	26	16	
...	...	...	...	7	...	2	...	3	...	3	...	...	...	...	...	17	
...	...	...	...	6	...	2	...	3	...	4	...	...	...	3	17	18	
...	..	...	...	3	...	1	...	1	...	2	...	...	..	...	...	19	
...	...	...	...	3	...	1	...	1	...	2	...	...	...	3	17(a)	20	(a) Since transferred to Deesa.
...	...	...	...	3	...	1	...	1	...	2	...	...	...	...	...	21	
...	..	...	...	2	...	1	...	1	...	2	...	...	...	2	12	22	
...	...	...	...	3	...	1	...	1	...	2	...	...	...	...	...	23	
...	...	...	...	2	...	1	...	1	...	1	...	...	...	...	...	24	
...	...	...	...	2	...	1	...	1	...	1	...	...	...	...	...	25	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	26	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	27	
...	...	...	...	14	...	4	...	6	...	6	...	1	110	3	23½	28	
...	...	...	...	6	...	2	..	1	...	3	...	...	...	2	13(b)	29	(b) Since abolished.
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	30	
6	54	9	63	Army Hospital Corps not formed.								...	...	8	108	31	Since transferred to Bengal.
...	..	...	...	...	...	...	...	...	...	...	...	...	...	5	42	32	
7	68	10	70	154	1,086	45	394	56	421	74	478	1	110	34	292½		
7	756	10	840	154	13,032	45	4,728	56	5,052	74	5,736	1	1,320	34	3,510		
7	756	10	840	154	13,032	45	4,728	56	5,052	74	5,736	1	1,320	34	3,510		

2 at R9); 8 water-carriers (2 at R30, 2 at R9, 2 at R7, and 2 at R6); 13 sweepers (3 at R9, 6, and 4 respectively, 6 at R7, 2 at R6, 2 at R5)

Milltary.

Section L.—Military Medical Department—Grant No. 9.

Necessity of the maintenance of several hospitals in the same place.

59. We made enquiries as to the necessity of keeping up several hospitals in the same place. In reply, we were informed that three hospitals are absolutely necessary at Aden for British troops, which are located at three different places—Steamer Point, the Isthmus, and the Crater,—as well as a Followers' Hospital for the native camp-followers. At Asirgarh two Hospitals are required, one for the British troops and one for the camp-followers: the Government of India suggested, not long ago, that the camp-followers might be treated in the Civil Dispensary at the foot of the Fort, but it was decided that no change should be made.

Military pupils at Colleges, Item 38 in paragraph 21.

60. The Budget contains provision for the Grant Medical College, Bombay, and to some extent for the Poona and Ahmedabad Medical Schools: the Bombay Government has supplied us with details of the Budgets for these two schools as entered in the Provincial Medical Estimates, Head 24. The estimate for 1885-86 was, for Poona a Superintendent's allowance at R1,800, two teachers at R3,900, 25 pupils at R10 each, and 15 scholarships and stipends and five clerks and servants: total R11,932. In Ahmedabad a Superintendent's allowance at R800, three teachers at R5,400, 26 pupils, 15 scholarships and stipends, two clerks and servants; total R13,826. This, apparently, is the Civil charge for the Civil pupils: the Military Budget provides for the stipends of the pupils who are being trained for Military Service; 27 at Poona and 15 at Ahmedabad.

61. The Grant Medical College trains European apprentices for the Apothecary class, like the Calcutta Medical College (paragraph 38): 61 apprentices receive R30, 25, or 20 according to the year of their standing, and R10 per mensem in lieu of rations. The cost of the teaching staff of the College, and all other expenses, except the stipends of the Military pupils, are provided in the Provincial Budget. Apparently, the reason why R10 per mensem are drawn here for rations, and not in the Calcutta Medical College, is that the Hospital attached to the Grant College is for Natives only: at Calcutta the rations for the pupils are provided along with those for the patients in the European General Hospital.

Medical Supplies.

62. About the Medical supplies (items 41—46 in paragraph 21) we have not received any information which it would be useful to insert here, and we cannot compare the quantity of wine and spirits used in Bombay with the quantity used in Bengal. We are informed that the estimates were based on the average of past actuals, and that the average number of daily sick in 1884-85 was 1,518; *i.e.*, 697 Europeans and 821 Natives. The total estimated cost of medical supplies was R2,82,600, which comes to R186 per head.

GENERAL REMARKS.

The question whether Regimental or Station Hospitals are preferable for Native Troops.

63. At the time the Finance Committee's preliminary Note was issued, the question of the adoption of Station Hospitals for Native Troops was under the consideration of the two Surgeons-General, who had been directed to submit a joint report. Dr. Simpson was opposed to the system, holding that in the smaller Cantonments it would increase, not diminish, expense, and that in any case it would not be liked by the sepoy. The chief saving would be in the number of medical officers dispensed with, and the saving further effected by depriving the majority of the juniors of the staff allowances to which they are entitled if in charge of regiments—a measure which, if carried out, would be a great injustice to the officers concerned. The Station Hospital system, he urged, is suitable for European troops,

The views of the two Surgeons-General.

and has caused a reduction in the number of medical officers of the Army Medical Department serving in India; but in case of war, these can be supplemented from home at short notice; whereas in the Indian service we have no such reserve to fall back on at a moment's notice. He, therefore, strongly deprecated the reduction of the service below its present strength.

64. Dr. Madden, on the other hand, advocated the change. He stated to the Committee that Station Hospitals could be substituted for Native Regimental Hospitals with an estimated saving of about 4½ lakhs (2½ in Bengal and 2 in Madras and Bombay) chiefly in the reduction of officers, horse allowance, absorption of the followers' hospitals, &c.: a slight increase in the number of servants would be required. The system would have to be introduced everywhere, if at all: a modified system would not do. The introduction of Station Hospitals for the British Army in 1880 had saved about 10 lakhs annually.

Opinion of Commanding Officers of Native Regiments.

65. Since these opinions were recorded we learn that the report of the two Surgeons-General has been submitted to the Government of India, and it has been decided, in deference to the objections of Commanding Officers of Native Regiments, to abandon the scheme.

The opinions of the Deputy Surgeons-General in Madras.

66. The remarks quoted in paragraph 53 of this Note from the Deputy Surgeons-General of the Madras Establishment seem to shew that where the regiments are not at too great a distance from each other, no inconvenience is there anticipated from the establishment of Station Hospitals for Native troops; and we suggest that, at least as far as the Madras Army is concerned, the subject deserves further consideration.

The suggested abandonment of Netley Hospital as a place of study for Indian Medical Officers.

67. With regard to that part of the Army Commission's Report which suggested the abolition of Netley as a place of study for Indian Medical Officers, Dr. Simpson informed the Finance Committee that in his opinion it might be abandoned, as far as the Indian Medical Service is concerned. It is not popular, and young Surgeons would learn more by work in India than by the four or six months which they spend at Netley. Dr. Madden, on the other hand, considers that its abolition would place the Indian Medical Officer at an immense disadvantage as compared with the Medical Staff Officer. A course of instruction on military medicine, surgery and hygiene is given there, which cannot be obtained in any other establishment in the kingdom, and certainly not in India. The candidate has also an opportunity for clinical instruction on tropical diseases afforded by the annual number of invalids from this country. Dr. Madden stated that he felt entitled to give an opinion on this question, having had charge of the invaliding of the medical division for three years. We, on the other hand, do not venture to pronounce any opinion on so technical a subject.

Purveyors.

68. It has been seen that Purveyors' Establishments are provided only in the Bengal and Bombay Budgets. They exist however everywhere; but in Madras the establishment and in all three Presidencies the Purveyors themselves are provided in the Commissariat Budget. No such officers as the Purveyors exist in Civil Hospitals, and we think that at least in all the smaller Military Hospitals (say those which contain less than 50 beds) the duty of receiving from the Commissariat the articles required for medical comforts and diet, and distributing them to

the patients might be entrusted to the Medical Officer in charge and his staff. In any case, if the existing system is kept up, there should be uniformity in the accounts, and the Purveyors and their establishments should be entered in the Medical Budget for all three Presidencies.

Medical comforts and diet.

69. We have touched in paragraphs 48, 56, and 62 on the consumption and cost of Medical comforts (especially wine) and diets per head. We recommend that the Account Department should be instructed to keep this question before them, and that an annual financial review should be drawn up by each Medical Examiner of the details and rate per head of expenditure on these items.

SUMMARY.

70. To sum up, our recommendations are—

Para. 25.—Four Medical Officers can be spared. Saving R25,000.

Paras. 33 to 35.—Certain hospitals should procure their medicines direct from England, and in other cases, wherever possible, amalgamated indents should be sent in from the districts.

Para. 37.—The arrangement proposed by the Simla Civil Surgeon for the Simla Dispensary should be adopted, and medicines should not be given gratis.

Paras. 43 & 69.—Further enquiry should be made into the consumption of wines, beer, and spirits in hospitals, and an Annual Financial Review of such expenditure should be prepared.

Para. 53.—Further enquiry should be made into the possibility of amalgamating some of the Madras hospitals.

" 55.—The cost of Lock Hospitals should be borne by Cantonment Funds as far as possible.

" 66.—The establishment of Station Hospitals for Native Regiments should be reconsidered in Madras, if not elsewhere.

" 68.—Purveyors are not required in the smaller Military Hospitals.

The 5th March 1887.

SECTION M.—ORDNANCE DEPARTMENT—GRANT No. 10.

Army Commission's proposals.

1. This Department was treated of in the Army Commission's Report, Chapter X, Section 3, which may be summarised as follows.

Director-General.

2. *Paragraph 444.*—The Department should be amalgamated for all India under a Director-General of Ordnance, whose pay should be R2,500 consolidated, with a Deputy at R600 staff, and an Assistant at R250.

Number of arsenals and depôts.

3. *Paragraph 450.*—Proposals as to the number of arsenals and depôts :—

	Bengal.	Punjab.	Madras.	Bombay.	TOTAL.
Arsenals, 1st class	2	1	1	1	5
„ 2nd „	...	1	2	3	6
Depôts	1	3	3	3	10

being a decrease of one 2nd class arsenal and two depôts (or three including St. Thomas' Mount, which was really a factory).

Number of Inspectors-General.

4. *Paragraph 453.*—There should be two Inspectors-General at R2,000 consolidated—one for Bengal, one for Madras and Bombay: each should have an Assistant at R400 staff.

Number and grades of Commissaries.

5. *Paragraph 464.*—The number of Commissaries is too small, and cannot provide for the exigencies of field service. There are now 19 in three grades—seven at R500, six at R400, and six at R250; they should be in four grades at R500, R400, R300, and R200.

PROPOSED SCHEME.

	No.		NUMBER OF COMMISSARIES.				
			1st.	2nd.	3rd.	4th.	TOTAL.
Arsenals, 1st class .	5	Calcutta, Allahabad, Ferozepore, Madras, Bombay	5	...	5	5	15
„ 2nd „	6	Rawal Pindi, Bellary, Rangoon, Karachi, Aden, Mhow	...	6	...	6	12
Depôts, 1st class .	6	Agra, Peshawar, Secunderabad, Quetta, Poona, Ahmedabad . . .	...	...	6	...	6
TOTAL .	17		5	6	11	11	33

besides 10 Superintendents of factories at R600 and 5 Assistants at R200, as now. The four 2nd class depôts which supply only one or two stations (Mooltan, Dera Ismail Khan, Belgaum, Tounghoo) should be left in charge of senior warrant officers.

Cost of present and proposed staff.

6. *Paragraph 473.*—The present staff costs R13,680-7-3 per mensem for military pay, and R24,250 staff and consolidated pay. The proposed staff (assuming the different officials to be of the grades laid down in paragraph 476) will cost for military pay R15,347-6-10 and staff pay R25,500, giving a total increased cost of R2,966 per mensem.

Military.

Section M.—Ordnance Department—Grant No. 10.

Reduction in stores.

7. *Paragraph 479.*—Against this should be set the saving of R40,00,000 from reduction of stores as recommended by the Special Committee on Ordnance. The abolition of three depôts gives a further decrease, as St. Thomas' Mount alone cost R29,937 in 1877-78.

Proposals of the Government of India.

8. The Government of India, in their Despatch of 5th August 1881 (page 630 of Blue-Book), accepted all these proposals and recommended them for sanction; except that there should be 4 Inspectors-General for the four Army Corps, instead of 2 Inspectors-General and 2 Assistants. Their staff pay to be R800, and the Director-General to have R2,750.

Secretary of State's reply.

9. The Secretary of State, 8th November 1883 (page 635), reviewed the Army Commission's proposal :—

	R	a.	p.	
The present administrative staff of 7 officers costs .	12,824	3	8	
The proposed staff of 7 officers, on certain assumptions as to military rank of officials, will cost . . .	10,851	7	8	
Saving	1,972	12	0	per mensem.
	=23,673	0	0	per annum.
Total Saving, including reduction of staff of Superintendents of Factories to R600 : about . . .	29,000	0	0	,,
Increased cost of 33 Commissaries instead of 19 with estimate for military pay, about	93,000	0	0	,,
Total additional cost about .	64,000	0	0	

To this the addition proposed by the Government of India adds R12,190.

Organisation of one Department.

10. In paragraphs 12 and 13 he sanctioned the organisation of one Ordnance Department for all India, and the administrative staff as proposed by the Government of India, except that the Director-General's pay was to be R2,500, not R2,750; he doubted if an Assistant to the Director-General was required.

Strength of Department.

11. In paragraph 20 he pointed out that there are 23 Commissaries, not 19, on the present establishment, and refused to sanction more, since 23 are enough to supply two officers to each 1st class arsenal, and 13 for the six 2nd class arsenals and six 1st class depôts. If more are absolutely required, they can be appointed, provided the saving made in the administrative staff (as below) is not exceeded—

Existing scale.	R	a.	p.
1 Inspector-General	2,500	0	0
2 Inspectors-General at R2,200	4,400	0	0
1 Deputy Inspector-General (Lieutenant-Colonel) . .	1,802	4	0
2 Deputy Inspectors-General (Lieutenant-Colonels) . .	3,204	8	0
1 Assistant Inspector-General (Captain) . . .	917	7	8
	12,824	3	8
Sanctioned.			
1 Director-General	2,500	0	0
4 Inspectors-General (Lieutenant-Colonels), at R1,802-4 (*i.e.*, R800 Staff)	7,209	0	0
1 Deputy Director-General (Major) (at R600 Staff) . .	1,240	14	0
1 Assistant Director-General (Captain) (R250 Staff) .	667	7	8
	11,617	5	8

Saving R1,207 per mensem or R14,484 per annum.

Military.

Section M.—Ordnance Department—Grant No. 10.

Revised scheme of the Government of India.

12. The Government of India, in the Despatch of 26th February 1884 (page 641 of the Blue-Book), on re-consideration, proposed certain changes: For Bengal, instead of two Inspectors-General, one Inspector-General and one Deputy on R600 staff. Each of the three Inspectors-General should have an Assistant. The Director-General should have an Assistant as well as a Deputy Director-General. Inspectors-General, instead of R800 staff, should receive a consolidated salary of R2,000 each for Madras and Bombay, and R2,200 for Bengal. Executive Staff distributed thus—

	No.	1st class.	2nd class.	3rd class.	4th class.	
Arsenals, 1st class .	5	5	...	5	...	Calcutta, Allahabad, Ferozepore, Madras, Bombay.
„ 2nd „ .	6	...	6	...	...	Rawal Pindi, Rangoon, Secunderabad, Karachi, Mhow, Aden.
Depôts, 1st „ .	4	...	...	..	4	Agra, Quetta, Poona, St. Thomas' Mount.(a)
Assistants to Inspectors-General.	...	...	3	...	...	
TOTAL .	...	5	9	5	4	

(a) Probably a mistake, as this depôt was abolished.

Margin for furlough.

13. They added, in paragraph 11 of the same Despatch, that some margin was required for officers on furlough or special duty; and they asked for five, in the lowest class, as a reserve.

Orders of the Secretary of State.

14. The Secretary of State, in his Despatch of 8th May 1884 (page 648 of the Blue-Book), sanctioned one Deputy Inspector General for Bengal, instead of two Inspectors-General. He refused to alter the pay of the Inspectors-General, and sanctioned a reserve of three officers.

Present number of arsenals and depôts.

15. We are informed that since the Army Commission made its proposals (paragraphs 449 and 462), the number of arsenals and depôts has been altered as follows:—

Arsenals, 1st class, 5 (as before), Calcutta, Allahabad, Ferozepore, Madras, and Bombay. Allahabad has 2, and the rest 3 Commissaries each: total 14.

Arsenals, 2nd class, 7 (formerly 6), Rawal Pindi, Bellary, Rangoon, Karachi, Mhow, Aden, and Quetta. Each has 1, Rawal Pindi and Quetta have 2 Commissaries each: total 9.

Depôts 6 (formerly 10), Agra, Dera Ismail Khan, Poona, Ahmedabad, Secunderabad, Mandalay (instead of Tounghoo). Agra alone has a Commissary; the rest are under Warrant Officers. One Commissary was added to the number of 23, as fixed in para. 12, on account of Quetta. No reduction, as regards the number of officers required, has been effected by these changes, as the establishment of the reduced depôts has been taken to strengthen the others.

Military.

Section M.—Ordnance Department—Grant No. 10.

16. The following Abstract of the Budget of 1885-86 and 1886-87 is entered here for convenient reference, with regard to what follows :—

	Bengal.				Madras.				Bombay.				Total.		Factories.	Cost.	
	1885-86.		1886-87.		1885-86.		1886-87.		1885-86.		1886-87.		1885-86.	1886-87.		1885-86.	1886-87.
		R		R		R		R		R		R	R	R		R	R
Director-General	1	30,000	1	30,000	..	...	..	...	...	...	...	...	...	...	Cossipore (Foundry).	1,21,930	1,30,900
Deputy Director-General.	1	19,230	1	19,230	...	...	...	...	...	...	...	...	...	...	Ishapur (Powder).	1,10,530	1,03,980
Assistant Director-General.	1	8,010	1	8,010	...	...	...	...	...	...	...	...	...	...	Fatehgarh (Gun-carriage).	1,29,640	1,27,340
Inspector-General	1	21,990	1	21,990	1	26,400	1	26,400	1	24,000	1	21,627	...	..	Dum-Dum (Ammunition).	2,54,010	2,31,830
Deputy Inspector-General.	1	19,590	1	19,590	..	..	...	...	...	...	.	...	...	...	Cawnpore (Leather).	1,55,130	1,42,360
Assistant Inspector-General.	1	14,890	1	10,530	1	16,090	1	19,587	1	14,227	1	13,690	...	...	Madras (Gun-carriage).	1,03,070	98,022
Commissaries, 1st class.	3	45,410	3	45,410	1	14,880	1	14,890	1	14,890	1	18,387	...	...	Madras (Powder Factory).	37,371	38,880
Commissaries, 2nd class.	4	44,600	3	34,790	1	9,810	2	19,620	1	11,730	2	22,300	...	...	Madras (Laboratory).	8,164	...
Commissaries, 3rd class.	3	20,370	3	24,010	2	14,538	2	14,058	4	30,797	3	26,370	...		Madras (Camp Equipage Depôt).	18,175	19,407
Commissaries, 4th class.	2	11,180	2	13,000	.	...	...	...	1	6,069	2	13,719	...	...	Bombay (Gun-carriage).	1,37,742	1,29,037
Superintendents of Factories.	5	79,710	5	80,590	2	38,814	2	41,971	3	43,087	3	51,024	...	...	Kirkee (Gunpowder).	60,307	56,290
Assistant Superintendents of Factories.	3	16,650	4	26,860	1	6,069	1	6,069	1	7,410	1	5,536	...	...	Kirkee (Ammunition).	1,70,863	1,55,33
Total of Staff		3,31,630		3,34,010	...	1,26,601	.	1,42,595	...	1,52,210		1,72,653	6,10,441	6,49,258			
Director-General's Office—																	
Clerks	14	29,510	17	31,500	...	...		...	...	...		...	...	...			
Servants	10		10														
Contingencies		6,100		21,650	..	...	...	...	.	...		...	...	...			
Inspector General's Office—																	
Clerks	27	31,660	27	33,170	21	20,472	21	19,908	15	18,244	15	18,244	...	...			
Servants	11		9		13		13		5		5						
Contingencies	..	8,750	...	7,550	...	1,848	...	2,172	...	3,800	..	3,600	...	...			
Arsenals, Magazines, and Depôts—																	
Establishments	...	5,30,340	.	5,39,980	..	2,83,136	...	2,83,949	..	3,98,185		3,90,080	...	...			
Contingencies	.	29,650	...	31,530	..	13,116	..	12,218	.	12,312	...	11,498	...	...			
Allowances of Park Sergeants.		37,380		37,450		6,919	.	10,377	...	..	..	...	...	...			
Stores (Indian) (net)	..	9,37,600	..	7,82,800	...	1,27,900	...	1,85,480	...	4,28,292		3,13,234	...	...			
Camp equipage	..	3,71,000	.	2,80,000	...	62,400	...	46,500	..	76,000	..	70,000	...	...			
Line gear	.	1,40,000	...	80,000	...	86,568	...	70,000	..	49,000	...	40,000	...	...			
Harbour defences	.	.	...	..		...	...	...	...	31,488	...	31,972	...	...			
Total (including Factories.)	..	32,24,860		29,16,050		8,95,740	...	9,29,508	...	15,38,443	...	13,91,939	56,59,043	52,37,497			

17. At a conference held with the Director-General of Ordnance on May 5th certain questions arose into which the Finance Committee thought it desirable to make further enquiry. These questions, and the answers received to them, are placed opposite to each other on the succeeding pages, our final conclusions being placed at the end of the Note.

Answers to enquiries by Finance Committee.

18. The Army Commission, in paragraph 476, assumed that the army rank of the Deputy Director-General would be Lieutenant-Colonel or Major; of the Assistant Director-General, Lieutenant; of the Assistant Inspectors-General, one Major, one Captain, one Lieutenant; of the Commissaries, 1st and 2nd class, half Major and half Captain; of the Commissaries, 3rd and 4th class, half Captain and half Lieutenant. How far are these assumptions in accordance with the actual military rank of the officers holding these posts?

Rank of existing officers compared with scale.

Answer.—The Deputy Director-General is a Lieutenant-Colonel.

The Assistant Director-General was a Lieutenant, since promoted to Captain.

Assistant Inspectors-General, one Lieutenant-Colonel, one Major, one Lieutenant.

Commissaries 1st and 2nd class, four Colonels, or Lieutenant-Colonels, four Majors, three Captains.

Commissaries, 3rd and 4th class, eleven Captains, one Lieutenant.

Thus, among 28 officers instead of Lieutenant-Colonels 1, Majors 6,

Captains 13, Lieutenants 8, there are Lieutenant-Colonels 6, Majors 5, Captains 15, Lieutenants 2.

This necessarily causes the debit of increased expenditure to this Department, the military pay as proposed being R13,810 per mensem, whereas the military pay of the officers actually employed is R16,689.

Amalgamation of Inspectors-General for Madras and Bombay.

19. Colonel Lowis holds that one Inspector-General with a Deputy and an Assistant to help him is sufficient for the work of Madras and Bombay. Can this reduction (one Inspector-General and one Assistant less and a Deputy more) be carried out as long as the separation of Presidential commands exists?

Answer.—This proposal was recently (6th August 1885) submitted to the Government of India by the late Major-General Hughes, who showed that it would effect a saving of R1,751 per mensem. The Government replied (27th October 1885) that as they had proposed to appoint four Inspectors-General (one for each Army Corps), and the proposal had been sanctioned so recently as January 1884, they were not prepared to propose a fresh change. It was thought also, that the administrative difficulty of having one Inspector-General subordinate to two Presidential Governments would be serious.

Possible saving by reduction of reserve of stores.

20. The Army Commission, in paragraph 479, estimated that a saving of 40 lakhs would be effected by the carrying out of the recommendations of the Special Committee on Ordnance as to the reduction of reserves. What savings were actually effected? Colonel Lowis stated that he is preparing a scheme for further reductions, to be laid before the Military Department.

Answer.—No information has been received regarding the actual amount of the saving referred to by the Army Commission. But Colonel Lowis submitted, on the 3rd June 1886, his proposals for revising the "established proportions" of each kind of Ordnance Stores to be maintained, and effecting considerable reductions in the quantity kept up. The Government of India, on the 1st October 1886, approved his scheme, and stated that a "large saving to the State will be effected by the adoption of the proposed changes; the financial effects of these measures will be hereafter ascertained and the result communicated." The reduction in the Indent of 1887-88 for European Stores amounts to £34,884, and there will be a similar reduction in local purchases, consequent on the changes introduced.

Enquiries arising out of examination of Budget.

21. The following enquiries arose out of an examination of the Budget of 1885-86, and the answers received by the Finance Committee are printed opposite to them on the half margin. The Budget is sent up by Inspectors-General for their Circles to the Director-General, through the Controller of Military Accounts, and is submitted by him to the Military Department.

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Details of office establishment of Director-General.

22. *Director-General's office* (1)—14 clerks and 10 servants, costing R29,500; contingencies R6,100. Salaries are heavy; three soldier-clerks get about R250 regimental pay, besides office allowance, and are required for their knowledge of technical questions.

Answer (1).—The table below shows the number, pay, and distribution of the office clerks. The number sanctioned in March 1884 was 17, costing R3,105 per mensem. It was reduced experimentally to 14 costing R2,827-8 per mensem, but the number was raised again, in January 1885, to 17, while the cost was reduced to R2,752-8. It is now proposed to reduce it still further by R45 per mensem. The number of letters received in the year 1886 was 6,711 and of letters issued 5,926. The salaries of the head of the copying branch and of the despatcher seem high for the work they do, but in other respects we have no criticism to make.

Description.	No. in each grade.	Monthly Salary of each.		Distribution.			
		Minimum.	Maximum.	Ordnance Section.	Establishment Section.	Copying and Despatching Section.	Record Section.
1	2	3	4	5	6	7	8
		R	R				
Chief Clerk (a soldier) . .	1	400	550	1	...	...	...
1st class Clerk . . .	1	300	400	...	1	...	...
2nd „ „ (a soldier) . .	1	200	300	1	...	...	...
3rd „ „ . . .	3	150	200	1	...	1	1
4th „ „ (one is a soldier)	4	100	150	3	...	1 (Despatcher.)	...
5th „ „ . . .	3	70	100	1	1 Wholly employed in correcting works of reference.	...	1
6th „ „ (copyists) .	4	...	50	...	1	3	...
TOTAL .	17	...	...	7	3	5	2

Ordnance Section.—All correspondence connected with the annual consolidated home indent, annual and intermediate demands, obsolete, redundant, or unserviceable stores, annual Budget and other Estimates, departmental bills, accounts generally, equipment stores and machinery, compilation of India Army Circulars and India List of changes in war matériel.

Establishment Section.—Promotions, postings, removals, &c., of officers, warrant and non-commissioned officers, and of all Europeans; general correspondence regarding establishment and buildings, preparation of pay bills, packing accounts, correction of books in the Library, and demands for books generally. The Head of this section is also responsible for correct working of Copying section.

Copying Section.—Fair-copying of all letters, returns, reports, statements, &c.; despatching letters and keeping postal accounts, correction of all proofs received from the Press; compilation of India Ordnance Circulars.

Record Section.—Care and preservation of records, registering letters, &c., and preparation of stationery indents. Stationery kept and issued by the Head of the Record section under the orders of the Chief Clerk

The Chief Clerk, in addition to the immediate charge of the Ordnance section, exercises general supervision over the whole office.

Saving by moving only a portion of the office.

(2) One year part of the office remained at Simla; but inconvenience was felt owing to delay in procuring records. This year the whole office went down to Calcutta. What financial saving would follow on leaving the whole office at Simla, and cannot the inconvenience felt be got over?

(2) This question is sufficiently treated in the Finance Committee's Note E.—5, Part III, paragraphs 3 and 4, reprinted as Chapter XIII, Section A, of Vol. II of their Report.

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23. *Inspector-Generals' Offices*—

	Bengal.			Madras.			Bombay.		
	Clerks.	Servants.	Cost.	Clerks.	Servants.	Cost.	Clerks.	Servants.	Cost.
			R			R			R
Establishment.	27	11	31,700	21	18	20,500	14	5	14,000
Contingencies.		...	8,700	...	...	1,800	...	...	3,800

Cost highest in Bengal.

It appears from this that the pay of establishment and the cost of contingencies is much higher in Bengal than in Madras or Bombay. What is the reason for this?

Answer.—The work in Bengal is double that of either Madras or Bombay, and the number of troops in Bengal dependent on the department is equal to that in Madras and Bombay together.

24. *Arsenals, Magazines, and Depôts*—

	Bengal.	Madras.	Bombay.
	R	R	R
Establishment.	6,52,000	3,22,000	4,62,000
Contingencies.	2,96,000	13,000	12,000

Questions regarding reduction of strength and cost of establishment.

How far do these figures correspond to the number of arsenals and depôts and to the outturn of work? Can any one chief representative item be taken, the cost of which, as turned out in the three circles, can be compared? It is believed that the wages at Bombay arsenals and factories are extremely high compared to others. Can labour be imported from Bengal or Madras at lower rates? Is it the fact that there is a larger proportion of pensionary establishment at Bombay, and less of temporary establishment not entitled to pension, than elsewhere?

Answer.—Colonel Lowis replied to the Committee that no such comparison as was suggested could be made. An arsenal repairs, receives, and issues stores, but it is not a factory. Wages are higher in Bombay than elsewhere, but the importation of workmen from Bengal or Madras would not lower the rates. The permanent establishment has been reduced to its lowest limits.

25. *Allowances to Park Sergeants*—

Bengal.	Madras.
R	R
37,400	10,400

None in Bombay. Why? Elsewhere there is a Park Sergeant in each fort.

Question of maintenance of Park Sergeants raised.

The Director-General was asked to supply a list of Sergeants, and details of the pay of these Sergeants. He stated that he was of opinion that these officials were not wanted at posts in which garrison batteries are located, as the garrison battery of each place ought to do the work of looking after guns and ammunition without any charge.

Answer.—It is understood that till 1886-87 the Park Sergeants in Bombay were not separately shewn, but were charged for under Harbour Defences. The duty of a Park Sergeant appears to be to take charge of the guns mounted on a fort, and the ordnance stores, and to keep account of the issue of ammunition whenever these guns are fired. The organisation of this establishment was discussed in 1885, the proposal being to appoint Master Gunners on higher pay, in place of the existing Park Sergeants. The proposal was first made by the Government of Bombay with regard to the Harbour Defences of Bombay, Karachi, and Aden, and it was extended by the Commander-in-Chief to several other stations Ultimately the scheme to which the sanction of the Secretary of State was asked was this: instead of 3 Master Gunners,

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36 Park Sergeants, and 2 Quartermaster Sergeants, total 41, costing R3,351 per mensem, the establishment consists of 17 Master Gunners (3 1st class, 3 2nd class, and 11 3rd class), and 20 Park Sergeants, total 37, with allowances of R20, 15, and 10 at four stations, to Non-Commissioned Artillery officers for keeping the accounts; the entire cost being R3,269 per mensem.

26. *Camp Equipage*—

Bengal.	Madras.	Bombay.
R3,71,000	R62,400	R76,000

Could cheaper cloth be used for tents?

This is for purchase and repair of tents. They are supplied at each arsenal by local contractors, on tender. A pattern of cloth is given, which can only be supplied by the Elgin and Muir Mills Companies; they have a consequent monopoly and raise their prices when a large order is given. Economy might be obtained by using "dosooti" as formerly. Might not the patterns of cloth be such as can be supplied by Bombay or Calcutta mills?

Answer.—This is a technical question into which we need not enter. The Director-General is in favour of "dosooti" for tents. The Military Department say that he should report as to price, durability, and lightness of the two kinds of cloth, and that they will be guided by his advice in the matter.

27. *Camp Equipage Depôt, Madras*—

Madras.
R18,175

Can depôt be abolished?

This Depôt might be abolished without injury; it makes tents which can be bought locally or elsewhere. Director-General will give an approximate statement of local prices. Examiner of Military Accounts, Madras, may be asked to state cost of tents as turned out by this Depôt.

Answer.—On this subject the Military Department replied that the abolition of the Depôt had been proposed, and would probably be carried out. The question of cost has not, however, been fully worked out, as far as appears from the papers shewn us. Colonel Lowis, in April 1886, reported that the rates for tents were as follows:—

Tents.	At the Depôt. R a. p.	Private makers. R	Reduced rates at Depôt. R a. p.
Light Field Officers	104 11 7	67, 75	
Privates, British	318 13 7	277	263 1 11
Staff Sergeants	217 1 0	185	183 15 8
Pâls, double-fly	78 5 7	77	73 10 10
„ single-fly	58 12 9	55	51 6 5

and that the rates in column 2 did not include the pay of the permanent establishment of the Depôt, about R18,000.

In a later note he wrote that after carrying out certain alterations and reductions the Depôt could turn out tents at the rates shown in the last column, which are cheaper than those charged by private traders. We believe, however, that the cost of the permanent establishment, about R18,000, is not included in this calculation.

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28. *Line Gear*—

Bengal.	Madras.	Bombay.
1,40,000	86,600	49,000

What is cost per regiment? What check on extravagance? Would contract system work?

Head and heel ropes, blankets, curry-combs and brushes, &c., for cavalry and artillery, mostly made up by regimental officers, who send in their bills. Director-General does not think the system of contracts with regimental officers will work, as it fails when a regiment goes on service; it was tried once and was given up. What check is there on extravagance? Can a comparative statement be prepared showing the cost of this head per regiment, or for certain selected regiments in the three circles?

Answer.—We learn that the articles charged against this head are supplied by the Ordnance Department, according to fixed proportions laid down: Commanding officers only execute repairs to them and send in bills which the Examiner of Ordnance Accounts checks and pays. Formerly, the articles were all purchased by regimental officers on contract: this not being found to work satisfactorily, the duty of supplying them was transferred to the Commissariat Department, and lately it has been made over from them to the Ordnance Department. It is represented to us that, as the Department purchases and stores them at the different arsenals and depôts, from which they are afterwards distributed to the regiments and batteries, some loss of time and additional expense are caused by this procedure, and it would be simpler for the Commissariat Department to supply them as before, since they could then be stored at each station where an Executive Commissariat officer is posted.

29. *Madras Powder Factory*, R56,958, and *Laboratory*, R8,164.—

Can factory be abolished?

This might be held in abeyance, keeping up only a small establishment to look after the machinery, &c., so that if an explosion took place elsewhere, this factory might be started again. Two factories are enough for all India. Against the saving must be set the cost of the small establishment and the cost of sending powder by sea or rail to Madras for such stations as are supplied direct from Madras. Director-General will prepare an estimate of this cost. This reduction was proposed before, but the Chamber of Commerce and the Government of Madras protested on account of the injury to local trade. The Military Department was asked for the correspondence, and for an opinion on the suggestion.

Answer.—The Military Department furnished the Committee with correspondence from which it appeared that on the 9th January 1885, the late Major-General Hughes, Director-General of Ordnance, recommended that this factory should be closed. He stated that the average expenditure of gunpowder in India was—

Bengal	5	lakhs of lb
Madras	1	"
Bombay	3½	"

and that this quantity could be produced by the Bengal and Bombay factories without working overtime. He proposed that the establishment should be discharged or transferred to other duties, only as many artificers and others being kept up as would be required to keep the machinery in efficient condition, the buildings being made over to the Public Works Department to be kept in repair. This would, he estimated, produce a saving of R60,000 in the next financial year. The Government of Madras (10th March 1885), to whom the proposal was referred, replied that the

fact that Madras had in the last 20 years supplied 1,936,552lb of powder to the other Presidencies, shewed that the other two Factories could not meet the whole demand in India; they pointed to the recent failure of ammunition made at Kirkee, and disputed the accuracy of the estimate of saving. In commenting on this, General Hughes observed that since he sent up his first letter, his attention had been drawn to the question of small arms ammunition, that 310 lakhs of ball cartridge were expended annually, while the two factories could only make 300 lakhs, and that the expenditure was increasing through the growth of rifle clubs, volunteer corps, &c. If the Madras Powder Factory were kept up, this would be the proper place for a new small arms ammunition factory. The result of discussion in the Military Department was, that the weight of argument lay in the direction of retaining the gunpowder factory in permanent work.

30. *Bombay Gun-Carriage Factory.*—Director General does not advocate its abolition. Three factories are not too much for India. It does a good deal of iron work, and foundry, which in Bengal gal is done at Cossipore; also miscellaneous work, such as making up saddles for the frontier preparations in 1885. Could this not be done by private agency? If there is large machinery at these factories, could they not be utilised by Public Works Department instead of their own workshops?

Could work be done by private agency? Could factory do work for Public Works Department?

Answer.—A voluminous correspondence on this subject has been furnished to us, from which it appears that no fruitful result is likely to follow from pushing the suggestion further. The Director-General reports that the Ordnance Workshops have as much to do as they can accomplish, and the Public Works Department would be most unwilling to rely on any other source of supply than their own workshops.

31. *Stores*—

Bengal.	Madras.	Bombay.
10,03,000	1,96,000	5,52,000

These are locally purchased; can a list of the principal articles be given, with prices?

Details of principal articles purchased locally.

Answer.—We have compiled from the detailed estimates of 1885-86 a list appended to this Section of the articles locally purchased for manufacturing establishments, and their prices. We have not had time or opportunity for carrying on further the enquiry as to the manner in which these purchases are made. They appear to be articles which are properly purchased in the country; but so far as they can be made up in jails, we recommend that contracts for their supply should be entered into with the Jail Department.

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Subjects on which suggestions can usefully be made.

32. The subjects on which it appears to us, after carefully considering the information thus summarised, that suggestions may usefully be made, are the Park Sergeants, the Camp Equipage Depôt, Madras, the Line-Gear supply, the Powder Factory, Madras, and the general question of Financial decentralisation.

Ordnance Circles.

33. Although the Government of India stated in 1885, that they were not prepared to re-open the question of the organisation of the Department, we think it right to say that the Inspector General of Ordnance in Bombay has reported that in his opinion the two armies of Madras and Bombay do not give more than sufficient work for one Inspector General, and that he does not anticipate any administrative difficulty if the two offices were amalgamated. The saving would be the difference of R200 between the staff pay of an Inspector General and a Deputy Inspector General, as well as the difference in Regimental pay, as the Deputy Inspector General would be an officer of lower Military rank; and there should be a considerable saving also by the amalgamation of the two offices .

Park Sergeants.

34. The four stations at which Park Sergeants are done away with, and allowances given to non-commissioned officers for keeping the accounts, are Fatehgarh, Kohat, Quetta and Thayetmyo. It does not appear that in making this change the question of extending the plan suggested by Colonel Lowis was seriously considered, and we do not see why the system adopted in the four stations just named should not be applied more generally. In this way not only the Park Sergeants, but also the tindals, lascars, and menial servants attached to the Park Sergeants could be saved, and a considerable economy effected. The list at the top of next page shows the stations at which batteries or garrison artillery exist, from which it appears that there are 15 such places (excluding important places like Fort William, Bombay and Aden) at which the suggestion might be brought into play. The objection raised in a letter from the Adjutant General to the Military Department is, that garrison batteries have no Quartermaster Sergeant, and there might not be a non-commissioned officer fit to keep accounts. It is a question which can only be decided by military experts how far the business of account-keeping is a serious one, and how far the objection is insuperable. The Director General's last communication to the Committee was to the effect that as Park Sergeants are entirely under the orders of the Commander-in-Chief, it would be outside of his province to deal with this question, but that it is his opinion that in most forts where Royal Artillery are stationed, the men of the battery could take care of the armament and stores, and that the present expenditure on account of Park Sergeants could thus be reduced. The Inspector General of Ordnance, Madras, informed us that he held the same opinion.

Our opinion is strongly in favour of this view. It seems to us a surprising spectacle to see the artillery-men in Fort William, for instance, go out to fire a salute, and then retire leaving a Park Sergeant or Master Gunner with a party of Lascars to clean the guns; and we doubt if such an arrangement is allowed to exist in any other Army.

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	Rifled. M.L.	Rifled. B.L.	Machine.	S. B.	Total.	Present. No. Rank.	Pay. R	Proposed. No. Rank.	Pay. R a. p.	Whether a battery located at the station or not.
Agra	8	...	4	50	62	1 Park Sergeant	77	1 Master Gunner, 3rd class	83 1 2	Field and Garrison Artillery.
Allahabad	8	...	2	59	69	1 ditto	77	1 Ditto ditto	83 1 2	Field and Garrison Artillery.
Attock	4	...	...	26	30	1 ditto	77	1 Park Sergeant	77 0 0	
Bareilly	...	...	...	12	12	1 ditto	77	1 ditto	77 0 0	Field Artillery.
Chunar	...	...	...	22	22	1 ditto	77	1 ditto	77 0 0	
Delhi	11	...	4	27	42	1 ditto	77	1 Master Gunner, 3rd class	83 1 2	Garrison Artillery.
Doaba Forts	...	...	...	5	5	1 ditto	77	1 Park Sergeant	77 0 0	
Edwardesabad	...	...	...	7	7	1 ditto	77	1 ditto	77 0 0	
Fatehgarh	...	...	...	7	7	1 ditto	77	.....	(R20 allowed to Assistant Gunnery Instructor.)	
Ferozepore	13	..	2	20	35	1 ditto	77	1 Master Gunner, 3rd class	83 1 2	Field and Garrison Artillery.
Fort William and Fulta	17	...	6	76	99	2 Park Sergeants	159	1 ditto, 1st „ 2 Master Gunners 2nd „	110 12 3 166 2 4	Garrison Artillery.
Govindgarh	10	...	...	43	53	1 Park Sergeant	77	1 Master Gunner 3rd „	83 1 2	
Jhansi	10	...	2	15	27	1 ditto	77	1 ditto, 3rd „	83 1 2	
Mooltan	...	...	...	4	4	1 ditto	77	1 Park Sergeant	77 0 0	Field Artillery.
Kangra	...	...	...	5	5	1 ditto	77	1 ditto	77 0 0	
Kohat	...	...	...	5	5	1 ditto	77	.....	(R10 allowance to Battery.)	
Lahore	4	...	2	30	36	1 ditto	77	1 ditto	77 0 0	Garrison Artillery.
Peshawar	...	4	...	8	12	1 ditto	77	1 ditto	77 0 0	Field Artillery.
Sangor	...	...	...	11	11	1 ditto	77	1 ditto	77 0 0	Ditto.
Simla	...	...	...	4	4	1 ditto	77	1 ditto	77 0 0	
Cannanore	...	...	...	7	7	1 ditto	77	1 ditto	77 0 0	
Fort St. George	12	...	2	41	55	1 Quarter Master Sergeant.	75	1 Master Gunner, 2nd class	104 9 10	Garrison Artillery.
Rangoon	5	...	...	4	9	1 Park Sergeant	77	1 Ditto ditto	104 9 10	Ditto.
Secunderabad	3	...	...	12	15	1 ditto	77	1 Park Sergeant	77 0 0	
Seetabuldee	5	...	...	15	20	1 ditto	77	1 ditto	77 0 0	
Thayetmyo	6	...	...	28	34	1 ditto	77	.....	(R20 to Battery.)	
Tounghoo	4	...	...	10	14	1 Quarter Master Sergeant.	75	1 ditto	77 0 0	Garrison Artillery.
Aden	10	5	...	70	85	1 Master Gunner 3 Park Sergeants	104 231	1 Master Gunner, 1st class 1 ditto, 2nd „ 2 Park Sergeants	110 12 3 83 1 2 154 0 0	Ditto.
Ahmednagar	...	...	...	10	10	1 Park Sergeant	77	1 Park Sergeant	77 0 0	Field Artillery.
Belgaum	4	...	2	22	28	1 ditto	77	1 ditto	77 0 0	Ditto.
Bombay		5	...	...	23	1 Master Gunner 3 Park Sergeants	105 77	1 Master Gunner, 1st class 1 ditto, 3rd „ 2 Park Sergeants	110 12 3 83 1 2 154 0 0	Garrison Artillery.
Karachi	7	...	...	...	7	1 Master Gunner	105	1 Master Gunner, 2nd class	104 9 10	Field Artillery.
Quetta	...	...	...	4	4	1 ditto	77	.....	(R15 to Battery.)	

Camp Equipage Depôt, Madras.

35. Considering that tailors' wages are cheaper at Madras than anywhere else in India, the figures given in paragraph 27 respecting the cost of tent-making in the Camp Equipage Depôt require careful scrutiny: and in a later note Colonel Lowis wrote that he wished the question of the abolition of the Depôt to stand over. We think that there is no reason why work of this kind should not be done as cheaply as by private traders, or more cheaply, in this Depôt. We are also informed that the tents manufactured by private enterprise in Madras have not a good reputation, and are seldom or never purchased by the Civil Departments. It might, however, be considered whether the work could not be done as efficiently in the Vellore Jail, where, we understand, that tent-making has been introduced on a large scale. The views of the Finance Committee on the desirability of utilising Jail labour to supply the wants of Public Departments are stated fully in paragraphs 178—182 of their Note on the Provincial Contract with Bengal (Vol. I, Chapter VIII), and need not be repeated here.

Line-gear supply.

36. We recommend that the contract system be applied to the supply of line-gear. Whatever the reasons may have been for the failure of this system before, we see no reason why there should be a failure now, the Contract system being better understood, and the administrative establishment strong enough to carry on inspection in such a way as to detect any shortcoming. As fixed proportions are

laid down for the supply of articles, it would be sufficient to calculate their price and to give a contract at this rate, or for a slightly lower amount, thus saving all the expenditure on freight, storage, account-keeping, and correspondence. If this is not approved, the principle might at least be applied to the repairs executed by the Commanding officers themselves. We urge this suggestion strongly, being of opinion that there is hardly any matter in which the principle of Financial decentralisation can more safely be applied. No one has a stronger interest than Commanding officers in the efficiency of their equipments, and therefore there is no one to whom an interest in the economy of the supply can more safely be entrusted.

Madras Gunpowder Factory.

37. We visited the Gunpowder factory while on tour in Madras, and the general impression we derived was favourable to its efficiency. The establishment is almost entirely composed of Eurasians who appeared to us an intelligent and well-disciplined body of men, and whose wages are certainly low. Looking not only to the political and military questions involved in a change which would make the safety of our power in India dependent on only two gunpowder factories, but also to the undesirability of disbanding a skilled body of artificers, we felt that we should not be justified in recommending such a measure unless its economy can be very clearly proved. The cost of the establishment of the gunpowder factory at Madras was R56,693 in 1884-85; the cost for 1885-86 was R56,958, and for 1886-87 R58,247. If the factory were closed, there would still remain the pensions or gratuities of the disbanded establishment, the pay of the staff who would have to be kept up to maintain the machinery in efficient condition; also the extra cost of freight by sea and railway for conveying powder to the Madras stations and batteries.

Estimate of saving by the closure of the Factory.

38. Since our return from Madras we have received a copy of further correspondence which took place in the Military Department in October and November 1886. It was stated that the cost of supervision and labour in the Factory was R56,811 and the cost of transporting the powder (the normal expenditure of which is 72,700 lb annually) to the stations supplied, *viz.*, Rangoon, Bellary, and Trimulgherry, was R1,400: total R58,211. On the other hand the Establishment for keeping the machinery in order would cost R13,236, the extra labour at Ishapur R630, and the transit charges would be R2,350: total R16,216. The saving was thus estimated at R42,000. Orders were, therefore, issued on the 19th October to close the Factory, but were subsequently countermanded pending the receipt of the Finance Committee's report. We observe that in this calculation of the saving, no allowance is made for the pensions and gratuities which would have to be given to the dismissed establishment, and which would probably come to about R5,000 a year.

Possibility of dispensing with the factory hardly doubtful.

39. We conceive that there is no doubt that the quantity of powder required in India, if present conditions are unchanged, can easily be supplied from two factories. The Superintendent of Ishapur informs us that his factory could turn out treble the quantity it does, by working the incorporating mills night and day as is done in England; and the extra cost of overtime working is proportionally less than the extra amount turned out; that is, if he worked 2 hours overtime, the outturn would be increased by a quarter, and the cost of the establishment only by a ninth. We believe that if it is true that Madras has supplied two

million pounds of powder to the other Presidencies, it is only because the other factories have been kept on short time, or short handed, in order to supply the Madras Factory with work. With regard to General Hughes' suggestion about the supply of ball-cartridge, we conceive that it must be cheaper to enlarge the existing factories rather than to start a new one at Madras. On the other hand, a suggestion has been made to us that if all the troops in India are supplied with rifles requiring the finer kind of powder (R. F. G. 2), the two powder factories might have some difficulty in supplying it: but the weight to be attached to this suggestion can only be judged by experts.

Difficult to offer an opinion on the reduction.

40. We think, therefore, that the possibility of effecting this economy is hardly doubtful; and it is an unusual thing for us to take up the position of discouraging, on administrative grounds, an economy which is recommended by competent and responsible officers; we have, however, been strongly impressed by those arguments from general administrative convenience, and we must leave it to the Government of India to decide how far our opinion as to the efficiency and cheapness of the Madras establishment, together with the obvious argument as to the danger a great military empire may run from depending on too limited a source of supply for its powder, should weigh against the prospect of effecting a saving which would apparently come to about R37,000 per annum.

Equal economy might be effected at Kirkee.

41. Supposing it to be decided that the factory is retained we think it right to submit the suggestion whether an equal saving cannot be made in another way. If the site had to be chosen afresh no one would select a site like that at Madras, where the factory is in reach of long range guns from the sea, and where the saltness of the air is detrimental to the quality of the powder. On the other hand the site of the Kirkee Factory is almost equally undesirable, placed as it is in the midst of an excitable and once a warlike population, where, in the event of internal disturbances, it might be cut off from the places it has to supply; and the establishment is chiefly native, so that we might, in the case of possible eventualities, be deprived of its services, which is hardly conceivable in the case of the Eurasian establishment at Madras. The factory at Kirkee is on so large a scale that we do not suggest that it should be closed instead of the one at Madras, but seeing that wages are very much cheaper at Madras than at Kirkee, we think the question might be considered whether the same amount of economy could not be produced by transferring a part of the work to Madras and reducing the expensive establishment at Kirkee.

Simplification of Accounts.

42. One other matter connected with the Ordnance Department has been brought to our notice, having arisen out of the correspondence regarding the decentralisation of Military Finance. The Director General of Ordnance has represented to us, in a letter dated 28th October 1886, the inconvenience occasioned in Arsenals and Factories by the elaborate and complicated system of check and audit now exercised over work done, and the issue of the materials necessary for the manufacture of any article required.

We extract the following portion of his letter, paragraphs 13—24:

13. I consider, however, that the check exercised over work performed in Arsenals and Factories is excessive and unnecessary. Officers and men are forced to sit at their desks when they could be far more usefully employed. The examination, issue, receipt, care and arrangement of his stores which should be the principal duty of a store-holder, have perforce to be

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hurriedly carried out to find time for the preparation of returns and vouchers. Without a personal examination of the scriptory work performed in each Ordnance Establishment, it would be impossible to obtain an idea of what is daily required from each man who is in charge of stores, a department, or a workyard. Minute details have to be entered in ledgers, work reports, &c., which if attempted by a private concern would land it in bankruptcy in a very short time.

14. One or two instances may perhaps in some measure illustrate my remarks, but as I have said, without a personal examination, it is impossible to realise the full extent of the work.

15. All the stores in an Arsenal are divided into about 10 or 12 sections, and each section is under the charge of a store-holder. Each store-holder has to keep up 22 different books as detailed at para. 107, Army Regulations, India, Volume IV. In addition to this he has vouchers to write, a portion of the annual demand which refers to his section of stores to complete, and various documents to prepare. He is so harassed with all this clerical work that, as a rule, it is only at odd times, he can find opportunities to take stock, and examine, issue, receive, and arrange his stores, which, in my opinion, are the most important duties that a man entrusted with the care of valuable stores should have ample leisure to do.

16. A second illustration I take is the case of a work order being sent to the Harness and Saddlery Factory, Cawnpore.

17. No article of equipment is manufactured in any Factory without a written order, called a work order from the Inspector General of Ordnance. On receipt of this work order, it is first entered in the Factory work order book and duly numbered. The Officer in charge of the shop where the article is to be made, copies it into his shop order book and indents on the store-holder for the materials required to complete each item in the work order. The store-holder has to enter in his ledger each item of material drawn and expended on each item of this work order.

18. For example, a work order is received for 25 staff service saddles and 5 boxes ammunition. The leather and brass and iron components required to make up the above are first indented for by the Shop Overseer from the Store Department. The leather of which a stock is always maintained is issued, but the brass and iron components, of which no stock is kept, have to be entered in the store-holder's Inability book. This book is sent to the Superintendent for sanction to give a work order, which being obtained it is taken to the Deputy Assistant Superintendent, who, after entry in the work order book, sends to the shop concerned for the components to be made.

19. The Officer in charge of this shop enters the work order in his book and indents on the store-holder for the materials required for the manufacture of each component. The store-holder issues the material, and posts in his ledger the issues made on each work order.

20. The components being made are sent into store and brought on the books, and the Officer in charge of the shop where the saddles and boxes are manufactured, again indents for them, and they are issued for each work order and posted respectively in the day book and ledger of the store department and the daily abstract of the shop.

21. If the work order is not completed within the month, but is extended over two or three months, all the different components have to be entered two or three times in the ledger, the work reports, the daily abstract, and store-holder's day book of issues.

22. After this the work report has to be compiled in the office, and the office ledger posted from the work reports item by item of each item spent on each work order.

23. Even with these two illustrations, I am afraid I have failed to show the extent of the clerical labour which the present system of audit entails on all Ordnance Establishments.

24. The system has gradually grown up, and I can recommend no remedy except an entire change of the whole system. To cut off a return here and there is not sufficient, and will only give a slight and temporary relief. The whole system requires to be remodelled and simplified and if this could be done, I believe a great saving could be effected, not only in Ordnance Establishments, but in those of the Audit Departments.

Specially required at Cawnpore.

43. The views expressed by the Director General of Ordnance are strongly supported by Colonel Stewart, who, in a memorandum furnished to the Finance Committee, ex

plained that the rules introduced in 1879 by the Ordnance Committee, assimilating the procedure in the Harness Manufactory to that of the Gunpowder, Small Arms and other Ordnance Departments, have proved most inconvenient in the Harness Factory, and created much unnecessary work. He points out that the auditing and compiling of the accounts of the factory in Calcutta by an establishment which is ignorant of the manufacture, is a cause of great waste of labour and is the reverse of economical, and that the audit itself is no check on expenditure; that the introduction of the new Code has rendered it necessary to increase the office establishments, although the preparation of the annual account has been removed to the office of the Examiner in Calcutta; and that the present system lessens the incentive to economy by diminishing the interest which the officials of the Factory take in the cheapness of the outturn. Colonel Stewart would also have the Factory made an independent Department with a power of disbursing. At present all disbursements are made through the Executive Commissariat Officer. In this, as in many other technical matters, it is out of our power to offer an opinion as to the justice of these views, or as to the possibility of introducing a simpler and therefore a more economical system. But we think it right to bring to the notice of Government that, in the opinion of the Head of the Department, and of an officer of great experience at the head of one of the largest of the Government Factories, a reform of this character is considered to be necessary with a view not less of increased efficiency than of greater economy. And we strongly advise that the Government of India should depute an expert in such questions to investigate and report on the subject.

Mode of preparing annual indents.

44. The manner in which the annual indents of the Ordnance Department are prepared has been thus described to us. Annual demands are received in the Ordnance Office from all Ordnance establishments by the 1st of June for the following year, when they are checked, and such stores as are required from England entered in a rough copy of the annual consolidated Indent of the Circle. Any stores which it is in the interests of the State to manufacture or purchase locally are so manufactured or purchased, and stores which are surplus to the requirements of one establishment are, as a rule, transferred to other establishments where they are required. The rough copy of the annual consolidated Indent is then sent to the Examiner of Ordnance Accounts, with a view to the stores which are required from England being rated and valued. On receipt back from the Examiner, the fair copies of the Indent are made out and despatched as early as possible in September, in duplicate, to the Director General of Ordnance through the local Controller of Military Accounts. The triplicate copy is sent to Inspectors General of other Circles in order that they may enter thereon what stores they may have available for transfer.

Objections to the system.

45. We have stated in more than one of our Notes the objections we see to this system of drawing up annual indents. No doubt they save trouble to the Store Department of the India Office, but it is at the expense of greater trouble to all the Departments which employ it, and no private trader or manufacturer would arrange his business on the principle of saving trouble to his agent rather than to himself. The habit of collecting all the year's wants into one indent leads to waste, because of the natural tendency to include everything that can possibly be wanted; and it causes delay, because everything else has to wait while

discussion goes on over one disputed article. In the event of any article being urgently required, we think that the Inspector General of a Circle should have the power to order it direct from the Store Department, reporting his action to the Director General of Ordnance, in order to save the delay and circumlocution which at present takes place. Similar power should of course be given to the Director General, as regards any indents which are framed by or pass through him.

The 27th January 1887.

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ORDNANCE DEPARTMENT STORES.

Details of figures in Budget of 1885-86 under "Local Supplies for Manufacturing Establishments."

PART I.—ARSENALS.

	Fort William Arsenal.	Allahabad Arsenal.	Agra Depôt.	Ferozepore Arsenal.	Rawal Pindi Arsenal.	Dera Ismail Khan Depôt.	TOTAL.
Accoutrements—	R	R	R	R	R	R	R
Havresacks	295	...	...	2,830	1,495	...	4,620
Leather soda-water bottles	...	...	...	1,650	48	...	1,698
	295	...	...	4,480	1,543	...	6,318
Camp Equipment—							
Tent mallets	675	...	60	410	703	...	1,848
Tent pins	3	24	384	1,264	2,952	...	4,627
Tent poles	206	561	...	63	1,628	...	2,458
Chicks	26	11	29	...	...	...	66
Suleetas	...	...	...	...	750	...	750
Bags	18	45	...	...	1,045	...	1,108
Water buckets	514	...	598	...	3,199	...	4,311
Lanterns (tent)	...	128	...	...	...	...	128
Globes for ditto	...	...	...	...	125	...	125
Other articles	42	12	...	56	91	...	201
	1,484	781	1,071	1,793	10,493	...	15,622
Intrenching Tools	146	...	...	...	...	...	146
Harness and Saddlery—							
Nose bags	...	1,581	...	...	...	...	1,581
Blankets (including jhools)	833	3,397	...	17,933	6,169	...	28,332
Brushes	1,686	6,167	...	838	1,324	...	10,015
Rollers	388	2,159	...	1,571	540	...	4,658
Head and Heel Ropes	1,604	1,509	...	1,899	309	...	5,321
Harness Wrappers	195	...	...	3,672	3,417	...	7,284
Sponges	...	1,642	...	2,091	400	...	4,133
Other articles	330	71	...	1,143	1,711	...	3,255
	5,036	16,526	...	29,147	13,870	...	64,579
Instruments	18	...	...	510	...	...	528
Tools (Artificers')	38	...	...	687	98	...	823
Miscellaneous—							
Alkali	92	66	...	76	26	2	262
Bags, valise, M.B.	...	...	...	12,750	27,050	...	39,800
Canvas bags (painted)	2,544	...	...	1,362	10,274	...	14,180
Ditto (sea-kit)	1,308	1,411	...	...	185	...	2,904
Packing cases	6,176	4,251	...	13,213	8,924	...	32,564
Cotton cloth	12,600	...	...	...	...	...	12,600
Cloth (curwah)	...	1,278	...	...	...	...	1,278
Chintz	...	...	612	...	...	...	612
Coal	842	2,829	...	...	...	...	3,671
Tent cloth	28	359	688	2,944	...	19	4,038
Waxed cloth	...	597	...	398	2,525	...	3,520
Coke	...	825	...	...	...	...	825
Cordage	1,821	2,532	4	1,882	3,082	...	9,320
Dosooti	152	1,021	3,115	983	88	...	5,359
Dubbing	575	1,388	...	...	2,151	...	4,114
Eyelets (tent)	...	...	...	...	3,735	...	3,735
Bone dust	...	...	...	21	640	...	661
Grease mixture	...	...	5	...	614	...	619
Gunny Bags	1,093	2,852	135	2,169	1,402	...	7,651
Hemp	...	97	...	630	...	15	742
Line	451	99	19	535	1,079	...	2,183
Locks	119	37	4	3,473	761	...	4,394
Oil	1,353	3,185	75	2,345	766	10	7,734
Suet	...	940	...	...	...	...	940
Steel, tincture of	68	...	...	693	44	...	805
Suleetas	...	...	...	5,255	...	...	5,255
Timber	4,548	10,803	185	7,832	9,491	...	32,860
Bamboos	148	376	135	3,986	746	...	5,391
Twine	33	117	10	878	217	...	1,255
Wax, Bees'	60	450	...	1,123	...	...	1,633
Whiting, Indian	126	...	...	1,220	33	...	1,379
Other articles	3,081	2,555	1,260	3,104	3,146	9	13,155
	37,218	38,068	6,247	66,872	76,979	55	2,25,439
Ordnance—							
Boxes for shell and shot	3,583	6,755	1,333	14,344	5,057	...	31,072
Barrack and Hospital—							
Field Treasure Chest	1,628	...	...	...	...	...	1,628
Miscellaneous	81	175	...	200	167	23	646
	1,709	175	...	200	167	23	2,274
GRAND TOTAL	49,527	62,305	8,651	1,18,033	1,08,207	78	3,46,801

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PART II.—FACTORIES.

	Gun Foundry and Shell Factory.	Gun-powder Factory.	Gun-carriage Factory.	Small Arms Ammunition Factory.	Harness and Saddlery Factory.	TOTAL.
	R	R	R	R	R	R
Tools, Intrenching	...	2	...	...	...	
Harness and Saddlery—						
Japanned Canvas	...	...	...	...	7,092	7,092
Whip-cord	...	...	...	2	...	2
	...	...	...	2	7,092	7,094
Miscellaneous—						
Acids	145	14	53	2,275	52	2,539
Antimony	...	...	...	338	...	338
Bark	...	...	...	...	10,330	10,330
Bricks	120	35	302	594	...	1,051
Brushes	17	...	12	345	73	447
Cowdung	1	...	755	...	10	766
Chloride of Calcium	...	...	...	560	...	560
Packing Cases	...	...	...	...	5,280	5,280
Cheap Cotton Cloth	...	...	4,830	2,240	2,400	9,470
Other Cloth	...	478	335	442	250	1,505
Fire Clay	484	...	...	...	...	484
Waxed Cloth	...	5,681	...	54	...	5,735
Copper	...	...	7,675	...	...	7,675
Coal	18,455	9,682	8,175	17,912	8,192	62,416
Coke	789	...	552	...	...	1,341
Cordage	69	2,612	1,603	1,187	...	5,471
Cotton	...	279	1	1,822	...	2,102
Pigeons or Hens' dung	...	...	...	...	438	438
Gallnuts	...	...	...	...	18,684	18,684
Grass, Ooloo	...	1,222	...	...	...	1,222
Gold Leaf	...	...	...	...	489	489
Gunny	7	3,048	991	10	500	4,556
Hemp or Jute	689	...	60	224	...	973
Hides	...	...	...	...	46,128	46,128
Iron (cast or pig)	...	...	500	...	...	500
Lime	2,063	...	...	165	1,613	3,841
Weighing Machines	...	...	...	980	...	980
Oil	478	924	2,514	2,584	641	7,141
Resin	942	...	...	18	12	972
Saltpetre	...	89,142	...	...	...	89,142
Sand	2,700	...	...	...	...	2,700
Shellac	...	...	...	6,938	15	6,953
Skins, Goat	...	...	...	...	3,850	3,850
„ Sheep	...	...	...	...	1,663	1,663
Tallow	549	11	100	74	1,519	2,253
Timber	2,314	7,286	50,094	1,00,699	691	1,61,084
Tin	1,222	...	2,741	38,270	...	42,233
Twine	...	111	...	391	2	504
Wax, Bees'	62	...	22	20,927	86	21,097
Spirits of Wine	288	105	...	8,415	90	8,898
Pearl, Ash	...	...	...	1,548	...	1,548
Orpiment	...	...	...	2,315	...	2,315
Sulphur	...	6,448	...	...	...	6,448
Sumach	...	...	...	...	8,400	8,400
Iron Posts	...	...	...	...	1,444	1,444
Various	655	827	635	1,793	1,029	4,939
	32,049	1,27,905	81,950	2,13,120	1,13,881	5,68,905
Artificers' Tools—						
Brushes	1,312	...	815	9	...	2,136
Grindstones	...	...	...	205	...	205
	1,312	...	815	214	...	2,341
Mining, Telegraph and Signalling Stores	...	...	49	146	...	195
TOTAL	33,361	1,27,907	82,814	2,13,482	1,20,973	5,78,537
TOTAL AS ACTUALLY PASSED IN MILITARY ESTIMATES	33,000	1,28,000	70,000	2,13,000	1,26,000	5,70,000

SECTION N.—ARMY SCHOOLS.

Preliminary enquiries.

A preliminary Note (A 21) on the provision made in the Military Estimates (Grants No. 12 and No. 3) for the supervision of education in the British and Native Army, the regimental schools, the special schools for soldiers' orphans, and the allowances to soldiers' children and orphans at other charitable institutions, was drawn up by the Finance Committee in July 1886 and circulated for further information and for replies to the suggestions put forward. This information and these replies having been received, we now submit to the Government of India our conclusions and recommendations on the whole subject.

I.—SUPERVISION.

Present staff.

2. The present staff is as follows:—In Bengal a Superintendent (who is also Director of Garrison Instruction), an Assistant Superintendent, and two Sub-Inspectors; in Madras a Superintendent, an Assistant Superintendent, and two Sub-Inspectors; in Bombay a Superintendent and two Sub-Inspectors.

Finance Committee's suggestions regarding the staff.

3. The suggestions made by the Finance Committee on this head in circulating their preliminary Note were that it might be better to have a trained officer of the Educational Department, rather than a military officer, as Superintendent, and that the inspection of native army schools might be abandoned, as it had been found unnecessary in Bengal.

Bengal staff: Abolition of the Superintendent of Native Army Schools.

4. The staff allotted to the Bengal Army has lately undergone revision. There formerly were three officers; a Director of Garrison Instruction (a Military Officer), a Superintendent of British Army Schools (a trained schoolmaster, who had risen gradually to the head of the Department), and a Superintendent of Native Army Schools, a military officer. In the place of these three officers now only one exists, the Director of Garrison Instruction and Superintendent of British Army Schools. The Superintendent of Native Army Schools has been abolished, making a saving as shown in the margin; the schools have been placed under the regimental commanding officers, whose supervision is considered to be sufficient, no inspecting officer being kept up for the purpose.

	R
Superintendent (Lieutenant-Colonel)	827-14
Staff	300
Office allowance	30
Travelling allowance	1,810
Postage and contingencies	400

Amalgamation of garrison instruction with supervision of British Army Schools.

5. The Secretary of State's despatch No. 56, dated 18th March 1886, sanctioned the abolition of the appointment of Superintendent of British Army Schools, from the date of the retirement of the present occupant, Honorary Major Dunn, and its amalgamation with the post of Director of Garrison Instruction in India, now held by Lieutenant-Colonel Taylor, R.A. The following table shows the financial effect of the change:—

Present.	R	a.
Director, Garrison Instruction (Lieutenant-Colonel, R.A.)	1,002	4
Staff pay	500	0
Office allowance	135	0
Superintendent, British Army Schools	750	0
Office (2 clerks and a peon)	76	0
Assistant Superintendent, British Army Schools	270	0
TOTAL	2,733	4

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Future.	R	a.
Director, Garrison Instruction, and Superintendent, British Army Schools, Staff Corps pay as Lieutenant-Colonel	827	14
Staff allowance	800	0
Assistant Superintendent, British Army Schools	270	0
Extra Staff allowance	100	0
Office establishment, 1 clerk, average	175	0
1 copyist	87	8
1 daftari and 1 peon	16	0
TOTAL	2,276	6
Saving per mensem	456	14
„ per annum	5,482	8

Madras staff.

6. *Madras.*—The Superintendent of Army Schools draws pay as a Lieutenant-Colonel R827-14 and R300 Staff. The Assistant-Superintendent was also a Lieutenant-Colonel on R827-14, *plus* R250 Staff. In August 1886 the Superintendent, Lieutenant-Colonel Jennings, retired, the Assistant Superintendent, Lieutenant-Colonel Wroughton, was appointed in his place, and Captain Sherwood was appointed Assistant Superintendent. Lieutenant-Colonel Wroughton, in his reply to the Finance Committee's enquiries, reported that in his opinion one officer would be able to supervise both British and Native Army Schools in that Presidency; and if he received a Staff salary of R500 as in Bombay, there would be a saving of R50 a month. He said the Native Army Schools were formerly under regimental commanders, and that the results were found to be so unsatisfactory that it was resolved to re-organise them and place them under the Superintendent, who in consequence was allowed an Assistant. Inspections secured uniformity in the teaching and in the examinations, in consequence of which certificates of proficiency were awarded; and also encouraged the schoolmasters. He thought that British army schools might be placed under a trained master, but such officers are usually unacquainted with the vernacular, and could not efficiently supervise the native schools. The Madras Government (21st August 1886) said that in appointing Lieutenant-Colonel Wroughton, they had taken into consideration his long connection with the Educational Department, and the fact that he had only two years more to serve. On the expiration of his tenure (26th August 1888) they would advocate the appointment to the Superintendentship of British Army Schools of an officer of the Army Educational Department, to be nominated by the Council of Military Education, the Superintendentship of Native Army Schools being conferred on a Captain or other junior officer of the Indian Army. On the 20th September the Madras Government added that they considered the transfer of the charge of schools to regimental commanders not at all advisable.

Bombay staff.

7. *Bombay.*—The Superintendent is a Lieutenant-Colonel on R827-14, with R500 Staff. There were formerly two officers, but the combined duties have been performed by the present Superintendent (Lieutenant-Colonel Jacob) ever since his appointment in 1865. The Secretary of State, in his despatch of 17th October 1878, wrote—"Having regard to the efficient manner in which Major Jacob appears to conduct the double duty, I approve of the grant, for so long as he may hold the appointment, of R500 Staff salary in addition to the Staff Corps pay of his rank." This Staff salary must therefore be looked on as a personal, not a permanent, allowance.

The Commander-in-Chief of Bombay (26th July 1886) does not consider that supervision would be better done by a trained teacher than by a military

officer: the Sub-Inspectors are, and should be, trained teachers, but the work of the Superintendent is mainly administrative, and a suitable man can always be found to hold it from among the officers of the army. He also holds that to abolish the inspection of native army schools would be most prejudicial to their success; it maintains uniformity and secures that an interest is felt by commanding officers in their regimental schools. One officer is easily able to perform the combined duties.

Substitution of trained schoolmasters for military officers as Superintendents.

8. The arguments used in Madras and Bombay regarding the inspection of native regimental schools are forcible; and in the face of the objection of the Commander-in-Chief of Bombay, we do not think it right to press our suggestion that trained schoolmasters should be selected rather than military officers to fill the post of Superintendent. Some economy would be effected by such appointments, but the matter is one more connected with administration than with finance, and we do not feel authorised to give an opinion whether the best men selected from among army schoolmasters would or would not possess sufficient administrative power and sufficient knowledge of the vernacular to fill the post of Superintendent. But we may perhaps urge that, if the post is to be filled by a military officer, he should be comparatively young and active; it should not be made a refuge for a superannuated officer to enable him to serve out his time till he qualifies for Colonel's allowances. It might also be well to make the appointment a five-year one, renewable at the pleasure of Government.

Proposed reduction in numbers and rank.

9. With regard to the number of officers required, we observe that the figures contained in paragraphs 15, 20 and 23 (though they are not quite accurate, as a comparison of paragraph 15 with paragraph 17 will show, since some regiments and batteries have more than one school) show that in Bengal there are 169 army schools to supervise, of which 83 are British, in Madras 66, in Bombay 65. If one officer is enough to superintend the British and Native schools in Bombay, one should be enough in Madras, and one should be enough in Bengal for the British schools only, if it were not for the amalgamation of the duty with that of Garrison instruction which makes two officers necessary. The staff salary of R500 will not presumably be continued to the next incumbent in Bombay, and we think the Madras rate of R300 should be sufficient. In the Bengal case we assume that the high staff salary of R800 was given on the ground of the extra work as Garrison Instructor, and will not be altered unless all staff salaries are reviewed and arranged on a somewhat more uniform scale. The scale we would suggest as regards Madras and Bombay would therefore be as follows, supposing it to be ruled, as recommended by the Government of Madras, that the office of Superintendent should be held by a comparatively junior officer, say, a Captain:—

	R	a.	p.
Madras.—One Superintendent at R374-1-6 *plus* R300 .	674	1	6
Bombay.—One Superintendent at R374-1-6 *plus* R300 .	674	1	6
TOTAL . .	1,348	3	0

Their present salaries amount to R3,538-10 per mensem, so that these proposals amount to a reduction of R2,235-7 per mensem, or R26,825-4 per annum.

Number and pay of Sub-Inspectors.

10. There are three Sub-Inspectors in Bengal, two in Madras, two in Bombay. Considering that there are only 27 British regiments and batteries in Madras, and 29 in Bombay, with schools, against 83 such schools in Bengal, the question might be considered whether

one Sub-Inspector should not be sufficient for the two smaller Presidencies, or if two are retained, whether they ought not to be utilised in inspecting native schools, if they are capable of doing so. Their duties are thus described to us. They inspect the British regimental and station schools in the plains in the winter, and those at hill stations in the hot weather, holding examinations of adults and children, and awarding to the former certificates of the 3rd and 4th classes, recommending also candidates for certificates of the 1st and 2nd classes (required for promotion to a commission and to Sergeant's rank respectively), which are awarded by the Superintendent. The pay of this class of officers has lately been consolidated, and is now R270 at first, after five years it becomes R300, after five more R350, and after five more, or 15 years in all, R400. The three Sub-Inspectors employed in Bengal are located at Murree, Kasauli and Naini Tal, but we have not received similar information as to the location of those in the Madras and Bombay Presidencies. It might be well for the Government to consider whether their efficiency for inspection work is at all impaired by allowing them to reside at hill stations during the hot weather.

Office establishment.

11. The Bengal office establishment has been described in paragraph 5: the clerk on R150 to R200 is highly paid, and the pay of the copyist, R87-8, is quite out of proportion to the class of duties performed by a copyist, and should be reduced. The Madras office contains two clerks, one on R50 and one on R22-8. The Superintendent in Bombay has an allowance of R85, with which to provide himself with an office and with establishment. In neither of these latter cases need any exception be taken.

Books, stationery, and materials used in schools.

12. In Bengal R2,000 are charged in the Military Budget on account of materials for industrial schools, chiefly needles and thread for the sewing schools: and R350 for packing. Stationery is procured through the Superintendent of Stationery, Calcutta: the amount supplied in 1885-86 was priced at R1,251. Books are purchased through Messrs. Thacker, Spink & Co., Calcutta, and the amount paid in 1885-86 was as follows:—

	R	a.	p.
Purchase of books and periodicals	2,926	4	0
" materials, &c.	1,057	11	11
Packing charges	167	6	0
TOTAL	4,151	5	11

The Bengal total is therefore R7,752. In Madras for the purchase of books and materials R10,180 were provided in the Budget: of this, R1,300 was for infant schools, R1,600 for prizes, and R7,280 was the total of a separate estimate drawn up by the Superintendent of Stationery for books for the army (station and regimental) schools, and special articles of stationery for the lithographic press of the Gun-Carriage Factory, and the Survey School attached to the Sappers and Miners; up till 1879 these articles were procured by indent on the Secretary of State, but since that year they are purchased (indents passing through the Controller) from Messrs. Baker & Co. of London, and paid for by the Controller out of the budget provision. In Bombay the expenditure is R2,800, and is divided thus—

	R
Materials purchased, as required, in the market	200
Books for the Normal School	75
Books supplied by the Government Agents (Thacker, Spink & Co.) for British army schools	2,425
Packing charges	100
TOTAL	2,800

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Recommendations on this head.

13. It is impossible for us, without more detailed knowledge than we possess, to say whether any of this expenditure is unnecessary or not, but the first step is to get the accounts into order and to see that the same items are charged to this head everywhere. The Madras procedure, by which the Controller is employed to forward the indents and to pay the bills, seems to us the right one, and all the charges debitable to schools should be shown in Grant 12—not debited to Civil Establishments as in Bengal and (we presume) in Bombay;—nor yet should other debits be made here which do not belong to army schools, as is done in Madras with respect to the lithographic department of the Gun-Carriage Factory. When all these charges for books, stationery, sewing materials, industrial appliances, and packing are grouped under one head, they can be compared, and it will be apparent at a glance whether the total is approximately in proportion to the number of schools supplied or not.

II.—REGIMENTAL SCHOOLS.

Preliminary suggestions made.

14. The enquiry made on this head in our preliminary Note was whether the same system could be followed in respect of British and of Native regiments, which has been adopted in the case of the Artillery; that is, whether station schools can be substituted for regimental schools, where there is more than one regiment in the same cantonment and the distance between them is not large.

Bengal: expenditure shown in Grant 3.

15. The expenditure on regimental schools and on regimental libraries is entered in Grant No. 3. That for Bengal is shown in the Budget of 1885-86 as follows:—

		R
Royal Horse Artillery, 7 batteries .	Master at R15, Mistress at R10; allowance for library at R25 and prizes at R20 p.a. .	2,415
Light Field Batteries 21 . .	On the same scale, *plus* extra Masters R220 .	7,465
Mountain Batteries 4 . .	Master at R15; allowances as above . .	900
Heavy Field Batteries 2 . .	Allowances to Master and Mistress R215; for library and prizes as above . . .	520
Garrison Batteries 8 . . .	Master at R11-12; allowances as above .	1,480
Native Artillery Mountain Batteries 4	1 Munshi at R10	480
Governor General's Body-Guard .	1 „ at R20	240
European Cavalry 6 Regiments .	1 Master at R91, 1 Mistress at R30, 1 Munshi at R30; allowances as above and extra establishment	17,217
Native Cavalry 21 . . .	1 Master at R12, 1 at R7, R4,788; additional pay to establishment R474; pay of Munshis, Moulvis, Pundits, &c., R4,400 .	9,672
Central India Horse 2 . .	1 Munshi at R20; additional pay R240 . .	720
Sappers and Miners . . .	1 Schoolmaster at R91, 1 Mistress at R15, Munshi at R30, Moulvi, Pundit, and Librarian at R8 each; additional pay R540, allowances to library R25, for prizes R20 .	2,506
European Infantry 32 Regiments .	1 Master, 1 Mistress, 1 Munshi; total establishment R2,221 per regiment; additional pay R14,450; allowances to library R200, prizes R100	97,126
Native Infantry 54 . . .	1 Master at R12, 1 at R7, *plus* additional establishment in certain regiments . . .	25,002
Guides	1 Munshi at R20, Additional Munshi at R20 .	480
Deoli, Malwa, Mewar and Bhopal Regiments	Establishment	1,380
Invalid and Veteran Establishment	1 Master at R79, 1 Mistress at R15; allowances R14; total establishment . .	1,291
	TOTAL R .	1,68,894

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System pursued with the Artillery.

16. These estimates, however, do not, as we are informed, represent the precise facts as they actually stand. When more than one Royal Artillery battery is stationed in one place, Station Royal Artillery schools are established under a trained master and mistress: it is only when a battery is in a station by itself that it has a separate school, with the allowances of R15 and 10 to a non-commissioned officer as master and to a mistress. Moreover, these allowances are dependent on the number of pupils: the schoolmaster teaches the men and the elder children (boys and girls); generally speaking, the latter class is taken in the morning, the former in the afternoon. If his total number of pupils is under 25, he only gets R10. The mistress teaches the girls sewing in the afternoon and the infant class in the morning: for less than six pupils she gets nothing, for over six R6, for ten and more R10. There are now eight Station Royal Artillery schools at Rawalpindi, Campbellpore, Meean Meer, Umballa, Meerut, Lucknow, Allahabad and Barrackpore.

The trained master's pay begins at R91, a sum taken as equivalent to 4*s*. 1*d*. of English pay *plus* R18 Staff. The equivalent of English pay varies with exchange.

Corrected statement for British schools.

17. The following table supplied to the Committee represents more accurately than the detailed estimates do the cost of regimental education in the British Army:—

No.	Description of School.	Monthly Charges. Schoolmaster.	Schoolmistress.	Assistant.	2nd Assistant.	Munshi.	Monthly Total.	Annual Total.	Grand Total.
		R a. p.	R	R	R	R	R a. p.	R	R
	Royal Artillery.								
8	Station Schools . .	91 0 0	30	10	...	30	161 0 0	1,932	15,456
20	Detached Batteries .	(a) 12 8 0	...	...	...	...	12 8 0	150	3,000
(b) 6	Infant Schools of Batteries . . .	...	(c) 8	...	...	...	8 0 0	96	576
42	Batteries, Horse, Field, and Garrison.	...	...	...	...	...	Prizes 20 0 0 Library 25 0 0	45	1,890
	Cavalry								
6	Regiments . .	(d) 91 0 0	(d) 30	10	...	(e) 40	171 0 0 Prizes 100 0 0 Library 150 0 0	2,052 250	
								2,302	13,812
	Sappers and Miners.								
1	Head-quarters School .	91 0 0	30	...	...	30	151 0 0 Prizes 20 0 0 Library 25 0 0	1,812 45	1,857
	Infantry.								
32	Battalions . .	91 0 0	30	10	(f) 6	(e) 40	177 0 0 Prizes 100 0 0 Library 150 0 0	2,124 250	
								2,374	75,968
4	Detached ½ Battalions.	15 0 0	15	...	...	...	30 0 0	360	1,440
4	Permanent Detachments . . .	(a) 12 8 0	...	...	...	...	12 8 0	150	600
1	Invalid Battalion .	15 0 0	15	6	4	...	40 0 0 Prizes ...	480 40	520
1	Garrison, Jutogh .	15 0 0	15	10	...	...	40 0 0	480	480
83	Total approximate annual expenditure on Educational Establishments with Regiments, &c., Bengal Presidency								R1,15,596

(a) Allowance from R10 to R15, the medium rate taken.
(b) Not more than this number of detached batteries have sufficient children to admit of pay being drawn for a schoolmistress.
(c) Allowance from R6 to R10, the medium rate taken.
(d) The lowest rates taken in all cases of schoolmaster and schoolmistress as in the Budget.
(e) Allowed R30 as Regimental Munshi and R10 extra for the Hindustani class.
(f) The number of Assistants is in the proportion of 1 to 20 scholars attending daily, and is constantly varying; but it may be assumed that on the average each Infantry Regiment has a Second assistant.

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Stations to which the suggestion might be applied.

18. Our suggestion was that combined schools might be established for all branches of the British Army, wherever more than one regiment is cantoned in a station, provided the barracks are not at too great a distance from each other. From the last report of the Superintendent of British Army Schools, Bengal, we find that there are more than one such school at the following stations:—

	Royal Artillery.	Cavalry.	Infantry.
Rawalpindi	1	1	2
Sialkot	1(*b*)	1	1
Meean Meer	1	...	1
Ferozepore	2(*b*)	...	1
Jullundur	1(*b*)	...	1
Peshawar	1(*b*)	...	2
Mooltan	1(*b*)	...	1
Meerut	1	1	1
Umballa	1	1	1
Agra	2(*b*)	...	1
Saugor	1(*b*)	...	1
Nowgong	1(*b*)	...	1
Roorkee	1(*a*)	...	1
Lucknow	1	1	2
Allahabad	1	...	1
Dinapore	1(*b*)	...	1
Campbellpore	1(*b*)	...	1
Fyzabad	1(*b*)	...	1
Bareilly	1(*b*)	...	1
Ranikhet	...	...	2

We enquired, though more doubtfully, whether the same principle could be applied to Native regiments when stationed in the same cantonment.

Opinion of the Commander-in-Chief, India.

19. His Excellency the Commander-in-Chief of India replied that station schools could not be established for Native regiments; but that he thought a reduction was possible as regards British regimental schools, and that perhaps further enquiries would permit of his recommending a reduction of nine schoolmasters and mistresses.

Madras: expenditure in Grant 3.

20. In Madras, we find the following amount of Educational expenditure in Grant 3, shown under Regimental Establishments:—

		R
2 Batteries, Royal Horse Artillery	School prizes and library allowance	690
8 Light Field Batteries	Do. do. do.	360
	Also allowances to a Schoolmaster at R15, and Schoolmistress at R10 in each	2,400
1 Mountain Battery	A Schoolmaster at R15, and library allowance and prizes	225
1 Heavy Field Battery	Library allowance and prizes	45
4 Garrison Batteries	Do. do.	180
Further educational allowance attached to these batteries,—4 Schoolmasters at from R176 to R103, 4 Mistresses at from R45 to R30, 11 Soldier Assistants at R10 and R6, 1 Pupil-teacher, 7 Monitresses, 4 Munshis and 2 Sweepers		11,228
Governor's Body-Guard	1 Munshi	240
European Cavalry, 2 regiments	1 Master, 1 Mistress and 1 Munshi to each, with allowances for prizes and libraries.	5,584
Native Cavalry, 4 regiments	1 English and 1 Vernacular Master to each, with allowances as above	3,728
Sappers and Miners	2 Schoolmasters, 4 Vernacular Masters, and allowances as before	5,319
European Infantry, 9 regiments	A Master, Mistress, and Munshi to each, with allowances as above.	29,686
Native Infantry, 32 regiments	An English and a Vernacular Master to each, with allowances for prizes and library and for girls' schools	33,544
Invalid and Veteran	Establishment	3,394
	Total 66 Regimental Schools	R 96,623

(*a*) Sappers.

(*b*) In the case of stations thus marked the separate battery school is maintained only on a certificate that the men and children cannot attend the school for which a schoolmaster is allowed.

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Schools to which the suggestion is applicable.

21. The number of British schools in Madras to which the suggestion might be applicable, will appear from the list below :—

Station.	Royal Artillery.	Cavalry.	Infantry.	Depôt.
Bangalore	1	1	1	...
Secunderabad	1	1	2	...
St. Thomas' Mount	1	...	...	...
Rangoon	1(a)	...	1	...
Kamptee	1(a)	...	1	...
Bellary	...	...	1	...
Tounghoo	...	...	1	...
Thayetmyo	1(a)	...	1	...
Belgaum	1(a)	...	1	...
Cannanore	...	...	1	...
Wellington	...	...	...	1
Poonamallee	...	...	...	1
Pallaveram	...	...	...	1 European Veteran.
Madras	...	...	1	...

Madras opinion on the subject.

22. We have received no expression of the opinion of the Government of Madras or the Commander-in-Chief on this subject. The Superintendent of Schools, Lieutenant-Colonel Wroughton, writes that he would strongly recommend that each regiment should retain its own school. Any saving in schoolmasters would be less than the cost of providing enlarged school accommodation.

Expenditure in Bombay under Grant 3.

23. The expenditure in Bombay, which is to be found among the Regimental Establishments in Grant 3, is—

		R
Royal Horse Artillery, 1 battery	Allowances for prizes and library	45
Light Field batteries 11	Schoolmaster at R15, Mistress at R10, and allowances as above	3,795
Ditto	Additional Educational Establishment (no details)	2,532
Heavy Field battery 1	Allowances as above, and R96 for a librarian	141
	Educational Establishment (no details)	2,515
Mountain battery 1	Schoolmaster at R15, and allowances as above	225
Garrison batteries 5	Allowances as above R225, 2 librarians R192	417
	Educational Establishment at Aden R4,490, 2 Munshis, Aden and Bombay, R720	5,210
Native Artillery 2	Schoolmaster at R7, and allowance for school	804
European Cavalry 1	1 Master, 1 Mistress, and 1 Munshi	2,380
	Allowance for prizes R100, for library R150	250
Governor's Body-Guard	School allowances	180
Native Cavalry 6	School allowance at R40, and Educational Establishment	2,880
	Girls' School in 1st Cavalry	180
Sappers and Miners	1 Munshi and 1 English Teacher at R30 each, 2 Native Masters at R7 and R5, Girls' School at R15, allowance for prizes, &c.	1,619
European Infantry 9	1 Master, 1 Mistress, 1 Munshi, prizes, library allowance at R200	27,993
Native Infantry 26	(No details)	18,196
	TOTAL R	69,362

(a) In the stations marked thus a separate battery school is maintained only on a certificate that the men and children cannot attend the school, for which a schoolmaster is allowed.

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Opinion of the Commander-in-Chief, Bombay.

24. His Excellency the Commander-in-Chief, Bombay, is opposed to the suggestion, and thinks there are few changes which would be attended with more unfavourable results than the substitution of station for regimental schools. He thinks it has produced a bad effect in the artillery already.

Our recommendation on the subject.

25. The question is one for experts to decide, and the saving to be effected would not be much. But if His Excellency General Sir F. Roberts is, on further examination, favourable to the change, we recommend that it should be first carried out in Bengal, and, if it is found to be successful, it can afterwards be extended to Madras and Bombay.

Normal schools should be abolished.

26. There was a normal school at Umballa costing R175 per mensem, but it has been closed. Madras has one at Bangalore, costing R1,816 per annum; the staff consists of a head master at R50 and three teachers of Tamil, Telugu and Hindustani at R30. The Finance Committee asked for information regarding the working of the school but have received no reply. Bombay has a normal school at Poona, with three teachers at R50, R45, and R50. We think the necessity of these schools should be looked into: if not required in Bengal, we do not see how they can be wanted in Madras and Bombay. Nor does it seem clear why the normal schools of the Civil Educational Department should not be sufficient to train men to teach the vernacular in Native regiments.

Rewards for passing in the vernaculars.

27. Before leaving this branch of the subject, we may notice that the Munshi in the Artillery station schools, and the British Cavalry and Infantry regimental schools, is employed to teach Hindustani to any men who wish to learn it. Officers who pass the examination receive gratuities of R180 for the lower and R360 for the higher standard; men receive half these rates; but if they have been taught by the regimental Munshi, they receive only half these allowances. The provision made in the Budget for these rewards in Grant 14, is as follows:—

Munshi Allowances to Officers and Men for passing the Native Languages.

	1885-86.	1886-87.
	R	R
Bengal	1,25,000	1,45,000
Madras	45,000	45,000
Bombay	60,000	55,000
TOTAL	2,30,000	2,45,000

Amounts actually paid.

28. The actual sums paid during the last three years to the Bengal Army, have been as follows:—

	Higher Allowance.		Lower Allowance.		Total Number.	Amount.
	Officers.	Men.	Officers.	Men.		
						R
1883-84	3	47	306	203	559	82,890
1884-85	1	58	282	355	696	93,510
1885-86	4	26	248	220	498	70,560
TOTAL	8	131	836	778	1,753	2,46,960

Judging from these figures, the estimate in Grant 14, whether R1,25,000 or R1,45,000, would seem to have been fixed too high, as the actual average is only R82,320. The question is one for experts to decide upon; but we think it should

be considered whether Government gets a sufficient return for this outlay. The higher standard, no doubt, involves a degree of acquaintance with the vernacular, which would be useful to any officer thrown on his own resources in the country; but it has been suggested to us that the ability to pass by the lower standard implies the merest smattering of knowledge, which is of no value whatever. It will be observed that only 8 per cent. of the number shown above have passed by the higher, and 92 per cent. by the lower, standard.

III.—SPECIAL MILITARY SCHOOLS FOR SOLDIERS' ORPHANS.

List of schools.

29. These are the Lawrence Asylums at Sanawar, Abu and Ootacamund, the Kidderpore Lower Orphan School at Calcutta, the Female Orphan Asylum at Madras. The Lawrence Asylum at Murree is classed among the aided schools of the Punjab, and the expenditure incurred on it by Government is not debited to the Military Estimates.

Sanawar Asylum: Details of establishment.

30. The estimated annual cost of the Lawrence Asylum, Sanawar, is R1,25,000 The general staff consists of a Superintendent and Chaplain at R800, a medical officer at R750, a clerk at R150, a steward at R100, an organist at R30, a hospital assistant at R40, office allowance R15; total R22,620 per annum. The educational staff for boys includes four masters at R300, R200, R140, and R120; two munshis at R60 and R30; three sergeants at R85, R70, and R60; a bandmaster at R100; a Telegraph instructor at R113; a hospital nurse at R25; and a monthly allowance of R50 to pupil teachers, and R30 for monitors and orderlies.

For girls, two mistresses at R100 and R70, an infant schoolmistress at R60; a cook at R30, one matron at R80, and three at R60, with R30 for monitresses, and R30 for girl assistants.

The Printing Establishment costs R816, and consists of a superintendent at R12, a head compositor at R30, a book-binder at R14, a pressman, distributor and inkman at R9, R8, and R7. The Workshop Establishment costs R1,104: 1 mason at R12 and two at R7, 1 carpenter at R10 and two at R7, 1 smith at R12, 6 coolies at R5. The house and hospital servants are 74 in number and cost R5,340: there are 7 tailors, 13 cooks, 4 chaprassis, 6 chaukidars, a compounder, 2 bearers, 2 malis, 18 sweepers, 4 syces, 9 bhistis, and 8 coolies and miscellaneous servants. Total cost of establishment of all kinds R53,080 in the detailed estimates; R53,400 in the printed budget.

Provisions are estimated to cost R40,000. Clothing and bedding R15,200. Washing, furniture, fuel and light, water-supply, stationery, dispensary and medical comforts and miscellaneous, R16,220.

Discrepancy as to actual cost of school.

31. The estimate for this school for 1886-87 is R1,22,860, and the actual expenditure of 1884-85, according to the printed Budget, R1,19, 437. But in the School Report for that year the total expenditure is stated at R1,12,500, the following being the difference in the details :—

	Military Budget. R	School Report.
Establishment, European and Native	61,297	56,142
Provisions	30,559	28,023
Clothing and bedding	8,954	8,211
Contingent and miscellaneous	18,627	20,133
TOTAL	1,19,437	1,12,509

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It is very advisable that the accounts of all Departmental and Administrative Reports should be passed through and verified by the Account Department before they are printed, in order that such discrepancies as these may be avoided. The Government of India in the Military Department has undertaken in reply to the Finance Committee's suggestion that this shall be done in future. It is explained that the discrepancy was due in this case to compiling 13 months' accounts in the period of a year, so the School Report may be accepted as the more accurate figure of the two.

Necessity of economy.

32. There is, however, reason to believe that the expenditure on the school, which has long been the subject of adverse comment, has been reduced since the appointment of a new Principal in April 1884; and he himself claims to have brought down the cost per head from rates, which ran from R25 to R29, to a rate of R21-2 per head per mensem on an average number of 414 children. But even at the lower rate the cost appears to be excessive; and we observe that Lord Mayo, in his minute of the 20th March 1870 (from which time there has been continuous enquiry and correspondence regarding the asylum), pointed out that in 1858 the rate had been R16 per head. One source of economy is touched on in that memorandum, where an opinion of Sir H. Edwardes is quoted that the children ought to be more utilised in domestic work, so that there need not be a single native servant about the place except sweepers. If this ideal was more kept in mind, the number of tailors, cooks, water-carriers, coolies, &c., might be diminished.

Abolition of the Medical Officer.

33. Two other suggestions were made by the Finance Committee. One was that the commissioned medical officer at the asylum might be dispensed with—a suggestion which is supported by the Surgeon General with the Government of India. We find in the report for 1884 that the average daily number of sick was 29·16. To attend these there are a hospital assistant, a hospital sergeant, a hospital matron, and a compounder. If these are not sufficient, an apothecary might be added, as suggested by Dr. Simpson, and the abolition of the medical officer would effect a saving of about R7,200 per annum. We were informed that in 1883 the Government of India considered and negatived this suggestion, but this seems to be a mistake, as we can find no record of the fact. What was suggested was that the Superintendent should be a medical man, and this the Government negatived by selecting a Clergyman from among the candidates.

Amalgamation of Sanawar with Murree Asylum.

34. The other suggestion made by the Finance Committee was that the Murree and Sanawar Asylums should be amalgamated, in view of the great diminution in the number of soldiers' children consequent on the short-term service system. With regard to this, we have received a rather general reply from the Punjab Government, to the effect that the trust funds of the Murree Asylum might present a difficulty, and that there might be no economy in the amalgamation, if the accommodation in the Sanawar Asylum had to be enlarged. This reply somewhat missed the chief ground for our suggestion, which was that there cannot be as great a demand for school accommodation now as there was under the long-service system, when the number of children in English regiments was probably ten times what it is now. The Commission of 1872 proposed this amalgamation, and the Government at the time approved it, but nothing was done; and when the subject came up again in 1883 the proposal was rejected, mainly, it would seem, because the Murree Asylum was cheaper and better

managed than that at Sanawar, and the provision of enlarged accommodation at the latter place would have entailed expenditure. Now that it seems probable that no enlarged accommodation would be required, and that the management of the Sanawar Asylum has improved, the question might perhaps be reconsidered.

Statistics of the Asylum in 1884-85.

35. The Report of 1884-85 gives the following statistics of the status of the children, which we compare with those given in Lord Mayo's Minute of 1870, in the last column:—

	Boys.	Girls.	Total.	Number in 1870.
Orphans	35	23	58	133
Fatherless	153	78	231	264
Motherless	60	52	112	
Both parents . . .	86	40	126	33
TOTAL .	334	193	527	430

The great decrease in the number of orphans since 1870, and the increase in the number who have both parents living, cannot but attract notice. In the list, which shows the profession of the fathers, we find sergeants, conductors, and supervisors in the Commissariat, Ordnance, Barrack and Military Works Departments, apothecaries and jail warders. The amount of fees shown in the annual account as paid by the parents is R3,753, which is much less than would be produced if all the fathers of children in the two last classes had paid in the R2-8 per mensem which they draw from Government on account of their children.

Ootacamund Asylum.

36. The Lawrence Asylum at Ootacamund accommodated in 1884-85 an average number of 300 boys and 59 girls. The expenditure on the boys' department was R95,685, and the cost per boy R319 per annum, or R293 net = 24-6-8 per mensem, after deducting, receipts from sales of work, &c. The cost of the girls' school was R14,050 and the net cost per head R227, or R18-14-8 per mensem. The children are classed as follows :—

	Orphans.	Fatherless.	Motherless.	Both parents living.
Boys	30	137	46	85
Girls	7	29	16	7

No fees are charged when the father is a private or corporal; if of higher rank the fee is from R3 to R12 per mensem according to the father's salary: in the case of second and third children of the same family, a lower rate is charged. The amounts received as fees in 1884-85 were, for boys R1,523, for girls R232. It appears from this that a private soldier need not pay even the R2-8 which he draws for his child, but can get it maintained gratuitously by Government at this asylum. The teaching staff consists of a head master for the boys at R360, and seven masters at R150, R70, R60, R55, R50, R60, R40, besides allowances paid for instruction in gymnastics, music, &c. For the girls' school there is a head mistress at R120, a 2nd at R60, and a matron at R50.

Suggestions for economy.

37. No suggestions for economy have reached us from Madras. The Director of Public Instruction states that in his opinion the salary of the head master and second master is unnecessarily high, but that the number of teachers is too small, and that redistribution of the amount, not reduction, is required.

Military.

Section N.—Army Schools.

Lawrence Asylum, Mount Abu.

38. The Asylum at Abu contains accommodation for about 74 children, but of late while the Railway School was building, it has received railway, as well as soldiers' children; that school is, however, nearly, if not quite, finished. The cost to Government is entered in the Budget of 1886-87 at R15,460: it was R15,083 in 1884-85. The teaching staff is as follows: head master R250, three masters, sergeants, at R44-3-8, with staff pay R30, R24, and R15, respectively; a munshi at R20; head mistress R60; matron R20; a gymnastic instructor at R5: total R568-11. The servants, a dhobi, two bhistis, a bearer, three sweepers, two gardeners, a barber, and a hospital matron, a cook, a tinman, a tailor, and two shoemakers: total R203-8. The total cost per head has varied from R294-15 (R24-9-3 per mensem) in 1879-80 to R350 (R29-2-8 per mensem) in 1882-83: in 1885-86 it was R319-8, or R26-7-4 per mensem. The Medical Officer in charge of the Mount Abu Depôt receives R50 for medical attendance on the school. There is an Endowment Fund of about R3,300; subscriptions are received from the public varying from about R2,000 to R5,000, and the parents pay fees at the rates mentioned under the head of the Ootacamund Asylum. The charge to Government is a monthly payment of R200, the usual payment of R10 per mensem for each orphan and R2-8 for each soldier's child, and a special grant, not exceeding R2,000 per annum, to cover the excess of expenditure over receipts. These charges total up, as stated at the beginning of the paragraph to about R15,000. The grant of R200 per mensem was made in 1855 at Sir H. Lawrence's request, the amount being fixed with reference to the fact that a similar grant was made to the Asylum at Sanawar. The special extra grant was promised in 1859, Government agreeing to supply any deficiency in the income, after the Committee have exerted themselves, as usual, to raise subscriptions. At the same time the Government added that, when Ahmedabad and the Nilgiris are connected by rail, it will become very doubtful whether the Government ought to maintain or even support the school at Abu in addition to the school at Ootacamund. The status of the children is classified thus—

	Orphan.	Fatherless.	Motherless.	Both parents living.
Boys . .	8	17	9	10
Girls . .	12	7	3	8

There are, or were in August 1886, 11 applicants awaiting admission when vacancies should occur. The children come from Abu, Ajmere, Delhi, Mhow, Deesa, Nimach, Nasirabad, Karachi, Bombay, Panchgaon, Amraoti, Poona, Kirkee, Ahmednagar, Belgaum.

Reasons for abandoning Abu.

39. Mount Abu is a very expensive place, both for food and wages, and we think the question of abandoning it and concentrating on Ootacamund and Sanawar should be carefully considered. The children come, as is shown above, from places some of which are nearer to one or other of those asylums than to Abu, and in any case the cost of the journey is only an initial expense and need hardly be considered. If accommodation exists for this number at those two principal asylums, we think the Asylum at Mount Abu might be closed.

General remarks on the Lawrence Asylums.

40. We think, however, the enquiry should go further, and that the question should be considered what the duty of the Government in India to the children of soldiers is. Sir H. Lawrence's exertions were mainly directed to benefiting the orphans of soldiers, and next after orphans comes the case of the children of regimental soldiers. These,

however, have immensely diminished in numbers, and the statistics already given show what a small proportion of the entire total is made up of orphans. We believe that a considerable number of the inmates at present are the children of soldiers and non-commissioned officers not on duty with regiments, but employed on different staff duties in the Commissariat, the Ordnance or the Military Works. These men receive fairly high wages, and it seems open to question whether the Government should recognise any duty in respect of them different from what it does in the case of its civilian employés. At any rate, we think the scale of fees should be revised and raised, and that efforts should be made to reduce the cost per head at both Sanawar and Ootacamund to at least R20 per head per mensem.

Opinion of the Commission of 1872.

41. In support of these suggestions we may refer to the Report of the Commission appointed to enquire into the constitution and working of the Lawrence Asylum in 1872. They state the original intention with which the asylums were founded thus:—

The objects of the founder.

"5. The objects of the founder may be given in his own words. He desired to give to all orphans or rather children, the offspring of European fathers and European mothers, both of Her Majesty's and the Honourable East India Company's Army, whether Catholic or Protestant, an asylum from the debilitating effects of a tropical climate and the demoralising influence of barrack life, wherein they may obtain the benefits of a bracing climate, a healthy moral atmosphere, and a plain, useful, and above all religious education adapted to fit them for employment suited to their position in life, and, with the divine blessing, to make them consistent Christians, and intelligent and useful members of society."

And to all classes of soldiers' children.

"7. The asylum was not provided for the exclusive benefit of any particular class of soldiers' children; neither the religion nor the service of their parents was any bar to admission; and, though its free benefits were intended in an especial degree for the orphans and the children in the barracks, the institution was designed also for the children of non-commissioned and warrant officers, whose means raised them above the need for purely gratuitous aid, but whose opportunities of giving proper education to their children were more difficult than those afforded to their comrades in the barracks. At no time was any restriction laid down as to the number of children to be received into the asylum, the scope of its usefulness being limited only by the accommodation which it could afford."

Their recommendations as to future admissions are made in their 14th paragraph:—

"14. The ordinary order of admission to the asylums we recommend should be—

(*1st*)—Entire orphans of soldiers of the line and unattached list. These to be admitted as of unquestionable right. Then, subject to the decision of the Committee,

(*2nd*)—{A—Fatherless / B—Motherless} children of soldiers of the line.

(*3rd*)—Fatherless children of soldiers of the unattached list.

(*4th*)—Children of soldiers of the line with both parents living.

(*5th*)—{A—Motherless children / B—Children with both parents living} of the unattached list.

(*6th*)—{A—Entire orphans / B—Other children} of pensioners or discharged or deceased soldiers."

They do not seem here to have contemplated the admission of any children except those of soldiers of the line, or of the unattached list, and of pensioners and discharged or deceased soldiers. With regard to the suggestion in their 7th paragraph that children of non-commissioned and warrant officers should be

admitted, but not gratuitously, they seem to have given no opinion as to the amount of fees which should be paid, but they say (paragraphs 75 and 121) that the cost per head at Sanawar and Ootacamund ought not to exceed R20 per mensem, so that this is the sum which should be fixed as the fee to be paid if the education is not to be gratuitous.

Further special enquiry recommended.

42. We think a special officer might now, with advantage, be appointed to do over again a part of the work done by the Commission of 1872. They set themselves to ascertain the number of orphans, fatherless and motherless soldiers' children in the country, divided them into European and Eurasian, estimated the proportion to be deducted as Roman Catholics, and drew up a scheme to provide for the remainder. A similar estimate should now be made of the greatly reduced number of soldiers' children in the country, and the result will show whether the Sanawar and Ootacamund Asylums are or are not sufficient to accommodate them. If they are, those at Murree and Abu should be abandoned or utilised for other classes of children. If, as we believe will be the case, the number of orphans, fatherless and motherless children of soldiers of the line are not sufficient even to fill these two asylums, then the vacant room might be filled up by admitting the children of soldiers of the line or of non-commissioned and warrant officers in the auxiliary branches, having both parents living, to the benefits of the school, but only on payment being made in accordance with the capacity of the class in which the father is.

Lower Orphan School, Kidderpore.

43. The Lower Ophan School Kidderpore is for soldiers' daughters what the Upper Orphan School (which is supported by a Trust Fund) is for officers' daughters. It has been reduced from R12,390 in 1884-85 to R4,360 in 1885-86; the items are an allowance of R50 for general superintendence, a matron at R30, nine servants at R49, contingencies R650 (including clothing), and maintenance of wards at R26 per mensem, amounting to R2,160 per annum.

An account of the origin and history of this school is given in Appendix V to the Report on the Lawrence Asylums, 1872: it then contained 25 children (orphans of soldiers), and cost R14,823, or about R48 per head per mensem, but the Commission showed that the whole cost was not included in the accounts. In 1883 there were nine wards, the cost was R11,526, and a Committee was appointed to report how these wards should be dealt with. They revised the establishment as shown above, and accommodated them in a building attached to the Kidderpore Upper Orphan School. There had been no fresh admission then since 1878, and it is intended, when the Kidderpore House is abandoned as an orphanage, to board out the remaining wards of the Lower Orphan School under careful supervision. We have no further suggestions to make on this head.

Madras Female Orphan Asylum.

44. The Budget contains a provision of R23,933 for the Female Orphan Asylum, Madras. The only information we have received regarding this institution is comprised in the Report for 1886, which contains no financial statistics of receipts and expenditure. The number of girls in the asylum at the end of the year was 146, of whom 10 were orphans, 87 fatherless, 13 motherless, and 36 had both parents living. Five others were boarded out, and ten of the inmates were paid for as boarders. We observe that the figures showing the cost to Government is a fixed one, not having altered in the last three years, and hence we may presume that the amount represents a fixed grant.

Military.

Section N.—Army Schools.

IV.—ALLOWANCES FOR SOLDIERS' CHILDREN AT OTHER CHARITABLE INSTITUTIONS.

Allowances to children at charitable institutions.

45. The Bengal Budget of 1886-87 provides R17,600 (against R16,800 in 1885-86, and R17,063, actuals of 1884-85) for grants to 12 Roman Catholic Orphanages at Agra, Allahabad, Bankipore, Calcutta, Patna, Darjeeling, Simla, Mussooree, Lucknow, Kamptee, Jubbulpore, and Murree. The Madras Budget provides R4,000 under the head of "Roman Catholic Orphanages," but we have received no information as to details. The Bombay Budget contains three items, the total of which is R8,805 in 1886-87 and R9,550 in 1885-86. The details of the earlier year are R1,200 to the Scottish Orphanage, Bombay: R4,650 for 34 orphans and 19 other children at Roman Catholic Orphanages at Mazagon, Poona, and Karachi: and R3,700 to the Bombay Education Society for 19 orphans and 23 other children. In all, or almost all, these cases, the grants are calculated at R10 per head for each orphan and R2-8 for each other child: the only exception we have met with is in the case of the Military Asylum, Bombay, where the grant for each child appears to be R18-15-4 per mensem.

Possible extension of this system.

46. It is because the number of charitable institutions of this kind is so large and increasing that we think it reasonable to suggest, as we have done in paragraph 40, that Government might now divest itself of direct responsibility for the maintenance of all but the children of soldiers serving with regiments, and might adopt the far cheaper system of the preceding paragraph in preference to the keeping up of large State asylums at the expense of the public treasury.

Summary.

47. The suggestions in this Note may be summed up as follows:—

	R
Para. 9.—Reduction of Superintendents . . .	26,825
Para. 10.—Reduction of two Sub-Inspectors . .	7,200
Para. 11.—Reduction in Office Establishment, Bengal .	Small
Para. 13.—Unification of system of accounting for school books and materials.	
Para. 25.—Amalgamation of certain Regimental Schools.	
Para. 26.—Abolition of two Normal Schools . .	3,550
Para. 28.—Rewards for passing by Lower Standard, of doubtful utility.	
Para. 42.—Possible reduction in number of Lawrence Asylums, by amalgamating Murree and Mount Abu with Sanawar and Ootacamund: also reduction in cost per head and increase in fees paid for all children whose fathers are alive and especially for those whose parents receive staff pay in the auxiliary branches or in Civil Departments.	

The 6th February 1887.

SECTION O.—INDIAN TROOP TRANSPORT SERVICE.

Initial cost.

1. The Indian Transport Service consists of five troopships,—the *Crocodile, Euphrates, Jumna, Malabar and Serapis*, each of 4,173 tons. The capital charge for the cost of starting the service is as follows :—

	£
1. Cost of the five troopships	1,043,200
2. Expenses prior to commencing the Service in 1867 . .	50,634
3. Construction of steam tenders and boats in Egypt . .	15,632
4. Purchase and laying down of moorings at Alexandria and Suez	4,794
5. Construction of Suez Hospital	55,303
6. Miscellaneous expenses connected with the formation of the Service	4,848
TOTAL .	1,174,411

It is to be noted that almost the whole of items 2, 3, 4 and 5 would not have been incurred if the Suez Canal had been opened when the Service was formed.

Sir R. Temple's objections.

2. The first mention of the subject we have found is in a minute of Sir R. Temple's, who objected to the high rate of expenditure and proposed the following methods of reducing it: that the troopships should carry from 1,300 to 1,500 troops instead of an average rather under 1,200, that they should do the voyage from Portsmouth to Bombay in 27 days, instead of an actual 33½ days, and that four days only should be allowed at each end for coaling and disembarking troops instead of the actual time, from 8 to 20 days. If this could be effected, he thought, the Service might be performed by three ships, if not by two. No action appears to have been taken on this note.

Mr. Hollingberry's Note, 1877.

3. The next discussion which we have met with on this subject is contained in Mr. Hollingberry's Note of 28th August 1877 on Home Military Charges. He states the cost of the Transport Service as shown in the margin; and quotes a calculation by Mr. Kellner and Colonel A. B. Johnson, to the effect that the extra expense of employing these vessels is £200,000 a year. He adds that the rates per head are in one sense under-stated, because the possession of these vessels tempts the Government to send home for change of air invalids who, if the vessels did not exist, would not be sent to England by hired transport.

Year.	Cost. £
1867-68	145,000
1868-69	276,000
1869-70	225,000
1870-71	263,000
1871-72	253,000
1872-73	305,000
1873-74	368,000
1874-75	283,000
1875-76	243,000
1876-77	(a)325,000
1877-78	(a)268,000

Army Commission's remarks.

4. The subject was again taken up by the Army Commission, whose opinion regarding the cost of this Service was as follows:—

Paragraph 210.—" We recommend that the system whereby all reliefs and drafts of British troops are sent by troopship to Bombay should be revised. The service now costs about £19 per man each way; and the troops have to perform long, costly, journeys by railway from the port of Bombay to places in Southern, Eastern and Northern India, or to stations in Burma. We advise that steps be taken to ascertain at what rates the great English Steam-

(a) The figures for these years are gross expenditure, the amount of recoveries (which were usually about £10,000 to £15,000, but had reached £85,000 in 1875-76) not being known.

ship Companies would convey troops regularly to the several ports of Calcutta, Madras, Karachi, and Rangoon. We believe that if a contract were made for a considerable number of troops and for a term of years, private Companies would convey troops regularly and comfortably to and from the several ports nearest their stations at rates considerably below the cost of transport by troopship. If reliefs and drafts for Sind, Beluchistan, or the Punjab were landed at Karachi, there would be a great reduction in the length and cost of the railway journey, which, moreover, would lie over lines with comparatively little traffic. There would be a similar advantage if troops destined for the Madras Army Corps could be landed at Madras."

Discussion in Military and Finance Departments.

5. In consequence of these discussions and recommendations the question of the actual cost of the troopships and the desirability of retaining the present system was discussed unofficially by the Military and Finance Departments in 1882.

Calculations of average cost.

6. The following is a brief summary of the Notes which were written in the two Departments:

The total cost of the Service in 1879-80 was shown in the Indian accounts thus—

	£	
England	369,107	
India	11,291	
		380,398
Receipts, England	57,540	
" India	23,344	
		80,884
Net cost ...		299,514

But the Admiralty showed the net cost as £275,485, and the difference between these two amounts could not be reconciled.

It was shown that the cost of the Service had been greatly reduced. The figures were :—

Year.	Cost per adult. £	s.	d.
1872-73	21	19	5
1873-74	22	2	9
1874-75	19	18	2
1875-76	17	4	3
1876-77	17	16	4
1877-78	15	1	9
1878-79	15	9	10
1879-80	13	10	2

In this calculation about £3 per head were added to the actual working expenses, as interest on capital at 5 per cent. and as a fund towards the replacement of capital at 4 per cent. The reduction in cost is due, it was noted, "to more economical management, the whole of which is now in the hands of the Admiralty; to diminished consumption of coal, owing to improved engines, and to the much larger number of troops conveyed. The troopships used formerly to make four voyages only, two each way: now they frequently make six voyages."

The average cost per adult conveyed in these troopships, looking to the working expenses only, for the five years ended 1880-81, amounted to £11-16-0. The number of passengers conveyed in each year was as follows :—

1876-77	22,289
1877-78	23,783
1878-79	27,508
1879-80	28,065
1880-81	36,904

As the number of passengers conveyed in 1880-81 was abnormally swelled by the despatch to England of the troops which had been retained in India for

the Afghan campaign, it was considered that, in calculating the cost of the service for the purposes of the matter under discussion, the charge might be placed at £12 per adult passenger. This amount, however, does not include anything for the replacement of the capital outlay, interest on the average unredeemed capital, and average insurance. The charges on this account were thus estimated :—

	£
(1) For replacement of capital, £1,174,411, less proportion of estimated value of Troopships for breaking up at the end of 25 years	43,612
(2) Interest on average unredeemed capital . . .	30,000
(3) Average Insurance at 5 per cent., the rate adopted by the Admiralty	30,000
TOTAL .	103,612

Items (2) and (3) are constantly decreasing, as the ships get older and of less value, but the average was considered to be a fairly correct one. With an average of 30,000 adult passengers these amounts give a charge of £3-9-0 per adult, and will raise the total cost of conveying each passenger to £15-9-0.

Correction of the calculation.

7. We observe, however, that the average number of troops for whom carriage is assumed to be needed appears to be too high, as the actual number of adults carried in the four years ending 1884-85 has been 22,922, 21,542, 24,428, and 21,608 respectively, or an average of 22,625. Taking this figure, the indirect charges would amount to £4-11-6 per adult.

Advantages and disadvantages of the system.

8. It was admitted that two inconveniences were involved in the present system : one, that all the troops are landed at Bombay and have to be distributed thence by long and expensive journeys ; the other, that they must to some extent be landed at unseasonable times, part of the troops reaching India when the hot weather has begun, and part arriving in England in the depth of winter.

The argument, on the other hand, was that the military value of the possession of these troopships was unquestionable, that the work is performed in a manner as near perfection as possible, and that unless a very clear case of economy could be made out, it did not appear desirable to make a change. That economy could be ensured was thought doubtful. Experience shows that almost every year the arrangements connected with the reliefs undergo alteration from month to month, almost from day to day, and that the original programme of the relief is never adhered to. If contracts had been laid down beforehand for these reliefs, a claim for compensation on account of delay would at once arise.

It was further considered probable that outlay on extra establishments and a considerable increase of expense would be incurred if troops were brought direct to Karachi.

View taken by the Financial Department.

9. The line taken in the notes of the Financial Department was that the matter was mainly a financial one, and it was believed that the work could be done cheaper by private agency. Under the circumstances, Sir E. Baring, in a note, dated 25th July 1882, stated that in his opinion the present system should be abolished. He observed that he attached no importance to the argument, that, independently of financial questions, the maintenance of the transports is a necessity. "We can always get merchant vessels if we choose to pay

for them, and moreover, when an emergency arises, it is not at all certain that we can get the transports,—witness the case of the Egyptian expedition." The subject was then referred back to the Military Department, but the question was apparently allowed to drop. In any case, we are assured that no record of further action can be found.

Enquiry taken up by Finance Committee.

10. The Finance Committee were led, in the course of their enquiries, to take up the question again as a source of possible economy, and we have carried on the unfinished enquiry where they left it. The subject was specially referred to by the Bombay Chamber of Commerce, who believed that the cost could be reduced by one-half.

Gross expenditure and rate per head in 1884-85.

11. We find that in 1881-82 the actual cost per head was £13-13-6, in 1882-83 £13-4-5, in 1883-84 £11-14-4, exclusive of indirect charges, the number of troops being 22,922, 21,542, 24,428 respectively. The cost of working the service in 1884-85, when 21,608 adults were conveyed, is stated as follows in an Admiralty return, dated 31st March 1886—we have added the figures of two earlier years for purposes of comparison :—

		1884-85. £	1879-80. £	1872-73. £
1. Cost of repairs, alterations, naval stores, furniture, &c.		62,791	103,500	92,980
2. Value of coal consumed		35,099	33,300	53,100
3. Cost of messing, victualling, and other stores for troops conveyed		22,942	52,000	57,600
4. Pay, victualling, and other expenses of the crews		71,266	95,000	146,030
5. Present charges through Suez Canal		35,006	43,100	...
6. Cost of embarking and landing troops at Bombay		1,633	...	...
7. Expenses of establishment in England, Egypt and India		8,105	10,300	...
8. Candles, stationery, pilotage, telegrams, and other contingencies		2,842	8,000	65,350
Total		239,684	...	...
Deduct—Credits for conveyance of horses	£ 1,480			
Sale of Steam Tender *Prompt*	1,500	2,980	...	...
Net working expenses		236,704	345,200	415,060

The net cost for 1884-85 amounted to £10-19-1 per adult, or, if the average, instead of actual, expenditure during the year on repairs be taken, £11-16-3. Supposing the indirect charges (£4-11-6) remain constant, the total cost of the service may be stated at £16-7-9 per adult.

In the estimates of 1886-87, the total cost of the Service is placed at £328,000, of which £322,500 is for outlay in England against £256,700 in 1885-86. No details of the increase are forthcoming, but it is understood to be mainly due to new machinery having been sanctioned for the "*Malabar*."

Cost of transport by hired vessels and by Indian Marine Troopers.

12. We find that in the year 1883 a considerable number of troops were sent home in private steamers at the following rates :—

	£	s.	d.
Geelong	13	13	3
Clan Grant	12	7	6
Armenia	13	1	4

the average per head being £13-1-10. At the same time the Indian Marine

Steamer *Tenasserim* was sent to England, with 400 troops, at the cost of £2,500, or £6-5-0 per head. Assuming that this vessel remained five months in England and brought out 400 troops again in the autumn, it was estimated that the total cost would be £8-15-0 per man carried. In 1884 again the *Tenasserim* was employed to take to England 419 adults, at a cost of R77-5-7, and the *Clive* took 717 adults at a cost of R56-0-6 per head. An objection was then raised by the Admiralty to the employment of Indian Marine vessels in European waters, as their status and the authority of the Captain in such waters were not provided for in the Indian Marine Service Act. These figures, it must be noted, only indicate the actual cost during the number of the days spent on the voyage, and cannot therefore be used to compare the cost of these vessels with that of the transports, which is shown for the whole year, though the vessels are laid up for about half the year. They only serve to show that the Indian Troopships can be used economically to convey troops to England when they are not otherwise engaged, and that it is cheaper to use them under such circumstances than to hire.

Estimate of saving if contract were made with private Company.

13. In reply to enquiries we have made on the subject, the Director, Indian Marine, states that he believes that the work could be done by a private line of first class steamers for £10, or certainly £10 to £12 per head, if a contract were made for a term of years. If this information is correct, as we have every reason to believe it is, and if the present troopships could be sold at a fair value, a saving of from £4 to £6 per head could apparently be effected on the present direct and indirect charges. Taking the figures of 1884-85, when 21,608 passengers were conveyed at a cost of £16-7-9 per head, the saving that would result from having the work done at £12 a head would amount to £92,806 per annum, and if the troops could be conveyed for £10 a head, the saving would reach the larger figure of £136,022 per annum. It must, however, be remembered that rates are kept down now by the existence of the troopships, and if they were abolished and 25,000 annual passages thrown on the market, private Companies might possibly attempt to profit by the necessities of Government.

Economy may be outweighed by other considerations.

14. As a pure matter of economy, however, the general result of our enquiries points to the abolition of the Trooping Service and the substitution of the contract system; but against this there is the unquestionable advantage to the State in keeping up the Transport Service, its extreme efficiency, and the remarkable freedom from casualties with which the Service has been worked. It is for the Government to decide whether the political advantages of keeping up the troopships do or do not outweigh the economy which may be expected to arise from the abandonment of the present system.

If Transport Service is retained, it should be worked more cheaply.

15. It has been suggested to us that the repairs and re-fittings of these vessels should not cost as much as at present, but on pressing our enquiries further we have failed to obtain any tangible suggestions for economies.

Colonel Collen remarked, in a note dated 17th March 1882 :—

"There is a very strong opinion among experts that a very large amount is charged by the Dockyards for repairs of these ships, which careful scrutiny might cause to be transferred to other heads of expenditure."

The immense reduction which has been made, as shown in paragraph 11, since 1872-73, in the cost of victualling the troops, in the wages of the crews, and in the contingent expenditure, shows that great economies have already

been effected; but still the impression remains that the cost of maintaining and working the vessels is too costly, and it seems probable that the opinion expressed by Mr. Gladstone in his speech in the House of Commons, on the 12th June 1879, is still to some extent justified. He said—

"The greater question of military reorganisation in India I will not presume to deal with further than to say that many think that the present system of military transport to India is one of enormous cost, and that it would be better to resort to the cheaper and wiser system of relying upon the free and independent shipping market."

The ships should be more completely at the service of the Indian Government.

16. These troopships belong to, and are maintained at the cost of, India, and if it is decided that they should be retained, we would suggest that two of the vessels should, as an experiment, be made over to the Indian Marine, and worked by the Indian Marine authorities, who should have the sole control of everything connected with them—repairs, officering, manning, &c. A fair comparison could be then made between the cost of working by the Royal Navy and the Indian Marine, and after a time the experiment could be abandoned or extended, as found desirable. At present there is no dock at Bombay in which they could be repaired, but we understand that the Government has decided to build a dock suitable for their reception, and when this is completed, the only objection that occurs to us will be removed.

It would doubtless be advantageous to have two of these ships stationed at Bombay during the non-trooping season, where they would be available in case of emergency; whereas, whenever such an emergency now arises during the summer, Government is obliged to take up private vessels for transports at a heavy cost, while it is paying for five magnificent troopships lying idle at Portsmouth.

Sale of one of the troopships and retention of four.

17. It might also be considered whether one of the Transports should not be sold and only four retained; these making six trips each and carrying over 1,000 persons, ought to be more than sufficient for the conveyance of the ordinary annual numbers, and any surplus might be sent by the vessels of the Indian Marine. If the objection to these vessels leaving Indian waters is seriously entertained, troops might be conveyed in them as far as to Suez and then transferred to one of the Transports.

Utilisation of Consulting Naval Officer.

18. Another suggestion that has been made to us is, that the Consulting Naval Officer, who is employed in London, with a salary of £700 and a house, in connection with the Admiralty, should also be employed to superintend the purchase and approval of naval stores at the India Office, and to explain the technical nomenclature of the indents sent from India, which, we are told, in consequence of there being no Naval expert in the Store Department, are sometimes misunderstood.

India should not pay for the Suez Hospital.

19. The cost of the Suez Hospital is included in the Capital expenditure on the Transport Service, and we understand that some charge for the maintenance of this hospital is included in item 7 of the yearly account, "Establishments in England, Egypt, and India." We are informed that this hospital is of absolutely no use to troops or to the crews of the Transports, which are not allowed to land any infectious cases there, and would not be likely to wish to land any others in so insalubrious a climate. If this is the case, it seems to us that the charge is one that is not justifiable under the present conditions of the Service.

The 29th January 1887.

SECTION P.—MARINE DEPARTMENT.

We begin by giving an abstract of the charges in this Department, as shown in the accounts of the Empire.

Abstract of Estimate.

EXPENDITURE.

	1884-85. R	1885-86. R	1886-87. R
I. GENERAL SUPERVISION AND ACCOUNTS	1,58,000	1,65,000	1,59,000
II. MARINE SURVEY DEPARTMENT . .	1,28,000	1,22,000	1,31,000
III. MISCELLANEOUS SHORE ESTABLISHMENT	12,000	14,000	18,000
IV. DOCKYARDS AT BOMBAY AND CALCUTTA	5,89,000	7,72,000	8,86,000
V. SALARIES AND ALLOWANCE OF OFFICERS AND MEN AFLOAT . . .	5,44,000	6,49,000	6,30,000
VI. VICTUALLING OF DITTO . . .	1,62,000	1,66,000	1,66,000
VII. PURCHASE OF MARINE STORES AND COAL	3,25,000	3,29,000	3,40,000
VIII. PURCHASE AND HIRE OF SHIPS AND VESSELS	17,000	...	...
IX. MISCELLANEOUS	1,35,000	1,33,000	1,35,000
TOTAL .	20,70,000	23,50,000	24,65,000
DEDUCT—AMOUNT DEBITED TO THE MILITARY DEPARTMENT ON ACCOUNT OF CHARGES FOR STORES, COAL, LANDING AND EMBARKING TROOPS, ETC.	...	...	...
	1,15,000	94,000	1,10,000
TOTAL EXPENDITURE .	19,55,000	22,56,000	23,55,000

REVENUE.

TOTAL REVENUE	6,41,000	6,07,000	7,18,000
NET EXPENDITURE . . .	13,14,000	16,49,000	16,37,000

2. We next proceed to submit in greater fulness the details of expenditure under each main head.

Details of Estimate.

I.—General Supervision and Accounts.

Under Supervision is provided the Director's establishment at Bombay and the Deputy Director's establishment at Calcutta. The Bombay establishment consists of—

1 Director on R2,500 a month.
1 Assistant Director on R1,000 a month and R125 house-rent.
1 Chief Clerk on R350—450.
1 Clerk on R200—280, 1 on R70—100, 1 on R80, 3 on R30—60, 4 on R30, and 3 on R25.
1 Flag-staff Syrang on R25, 1 Naik on R12, and 5 Peons on R9.
Postage R500; Printing and Advertising R1,200; Contingencies R2,000 per annum.
Total Cost R63,000 per annum.

In addition to this, 3 Clerks and 2 Peons are employed in connection with the transport of troops at a monthly cost of R287, chargeable to the Bengal Military Estimates.

The Calcutta Establishment is—

1 Deputy Director on R1,800 a month. The future incumbent to receive R1,500.
8 Clerks: 1 on R200—280, 1 on R110—180, 2 on R70—100, 2 on R30—60, 1 on R30, 1 on R25.
1 Jemadar on R12—15, 3 Peons on R7, 1 Daftri at R10, 4 menials at R8, 7, and 6.
Postage R150; Printing and Advertising R400; Contingencies R1,000 per annum.
Total Cost R33,810 per annum.

Military.

Section P.—Marine Department.

The Marine Section Office of Controller, Military Accounts, Bengal, consists of—

5 Clerks costing R240—370 a month.
Contingencies R100; Postage R100 per annum.
Total Cost R4,850 per annum.

EXAMINER, MARINE ACCOUNTS.

1 Examiner on R1,000—1,500 a month.
1 Superintendent on R400—500; 35 Clerks, 1 on R300—400, 2 on R200—280, 3 on R110—180, 7 on R70—100, 14 on R30—60, 6 on R30, and 2 on R25.
1 Record-keeper on R12, 1 Daftari on R8, 1 Farrash on R8, 1 Peon on R8, and 3 Peons on R7
Contingencies R950; Postage R250 per annum.
Total Cost R57,510.

II.—Marine Survey Department.

1 Surveyor in charge on R1,500 a month.
3 Assistant Surveyors, 1st class, on R850 a month each.
3 Ditto, 2nd „ on R650 ditto.
2 Ditto, 3rd „ on R400—500.
5 Ditto, 4th „ on R300—350.
2 Native Assistant Surveyors on R100—150.
1 Surgeon and Naturalist on R650.
2 Native Assistant Surveyors on R120 and R130.
1 Clerk on R110—180, 1 Draftsman on R125—175, and 1 Draftsman on R100—120.
2 Peons on R10, and 1 Sweeper on R8.
House-rent, field and conveyance allowances, R9,000 a year.
Travelling and halting allowances R4,000 a year.
Total Cost R1,31,330.

III.—Miscellaneous Shore Establishments.

AGENT, GOVERNMENT CONSIGNMENTS, CALCUTTA.

1 Agent on R650 a month. Future incumbents to receive pay of grade as 1st grade officer of marine + R370 staff.
1 Clerk on R70—100, 1 on R30—60, 1 on R40, 3 on R30, and 2 on R25.
1 Conductor on R200, 1 Sub-Conductor on R100, 1 Gunner on R34, 1 Sircar on R15 and 2 Sircars on R10 each.
1 Daftari on R8, 1 Peon on R8, 2 Peons on R7 each, 1 Durwan on R7.
1 Sweeper on R3 and 1 Bhisti on R1.
Contingencies R450; Postage R300; Charges for Landing Stores R30,000 per annum.
Total Cost R47,730.

PERIM LIGHTHOUSE.

Establishment	R4,160
Provisions	„ 3,920
Contingencies	„ 3,390
TOTAL	R11,470

MISCELLANEOUS.

Coal Depôt at Bagdad.

1 Kawas	R15 a month.
Rent	„ 125 a year.
TOTAL	R300

Coal Depôt at Bassadore.

1 Coal Agent on R30; 1 Peon on R12; 1 Fire-engineman on R12 a month.
Travelling allowances R350; Contingencies R200.
Total of Estimate R1,200

Military.

Section P.—Marine Department.

Coal Depôt at Bushire.

₹1,000. No establishment: amount provided for repairs.

Coal Depôt at Muscat.

1 Coal and Fire-engine Tindal on ₹30; 2 Peons on ₹9 each; 1 Watchman on ₹10 a month.
Contingencies ₹1,000; Godown Repairs ₹500.
Total Cost ₹2,200.
1 Interpreter for vessels in the Persian Gulf on ₹80 a month.
Marine Surgeon's Establishment, Calcutta, ₹420 a year.
Total Miscellaneous ₹6,070.

IV.—Dockyards.

KIDDERPORE DOCKYARD.

Staff Officer's Department.

1 Staff Officer on ₹750 a month, *i.e.*, pay of grade as Commander +400 staff.
1 Boatswain of the yard on ₹150 a month.
1 Sailmaker on ₹200 a month.
1 Clerk on ₹30—60 a month.
1 Peon on ₹8 a month.
Total ₹14,020 per annum.

Constructor's Department.

1 Constructor on ₹700—900 a month (appointment vacant).
1 Draftsman on „ 150—250 a month +4 Rupees per head for each student under instruction.
1 Draftsman on „ 60 a month.
Total ₹12,460 a year.

Factory Branch (for work in Iron).

1 Inspector of Machinery on Rs. 400—600 a month.
1 Foreman of Factory on „ 300—400 „
1 Foreman of Foundry on „ 250 „
1 Foreman Boiler-maker on „ 250—350 „
1 Assistant Boiler-maker on „ 200—250 „
16 General establishment on „ 251 „ *viz.*,—
1 Store Receiver on ₹35, 1 Coal Sircar on ₹10, 1 Painter on ₹15, 5 Engine-drivers on ₹35, 30, 25, 20, and 20 respectively, 3 Stokers on ₹15, 10, and 10 each, 1 Moorda Furrash on ₹4, 2 Sweepers on ₹6 each, and 2 Bhistis on ₹5 each.
1 Clerk on ₹30—60, 1 on ₹30, and 2 on ₹25 each.
1 Peon on ₹8, 1 on ₹7.
Total ₹25,630.

Builder's Branch (for work in Wood).

1 Chief Builder on ₹400—600 a month.
6 General establishment on ₹135 a month, *viz.*, 1 Timber Converter ₹75, 1 Store Receiver ₹35, 1 Coal Sircar ₹10, 3 menials at ₹6, 5, and 4.
1 Clerk on ₹30—60 and 1 on ₹25, 1 Peon on ₹8.
Total ₹9,940.

Marine Storekeeper's Department.

1 Marine Storekeeper on ₹400—600. Future incumbents to receive pay of grade as 1st grade Marine Officer +270 staff pay.
1 Head Conductor on ₹20.
2 Conductors on ₹110—200.
2 Sub-Conductors on ₹75—100.
6 Lascars on ₹10, 1 Cooper on ₹15, 1 Markman on ₹15.
1 Clerk on ₹110—180, 1 on ₹70—100, 1 on ₹30—60, 5 on ₹30, and 2 on ₹25 each.

Military.

Section P.—Marine Department.

1 Daftari on R10, 1 Peon on R8, 2 Peons on R7, 1 Farrash on R7, 1 Sweeper on R6, and 1 Bhisti on R5.

Total R23,330.

Accountant Department.

1 Accountant on R750 a month.

1 Clerk on R200—280, 1 on R110—180, 3 on R70—100, 5 on R30—60, 6 on R30, 4 on R25.

1 Daftari on R10, 1 Daftari on R9, 1 Peon on R8, 2 Peons on R7 each, 1 Farrash on R7.

Total R23,370.

Dockyard Dispensary.

1 Hospital Assistant on military pay of rank (R40 now), with compensation for dearness of provisions R3½ and house-rent R2½.

1 Compounder on R10.

Total R640.

Miscellaneous Expenses.

Lighting the yard with gas, R750.

Postage, R100.

Contingencies, R5,600.

The local estimate for contingencies amounted to R1,225, but was apparently increased to the figure shewn above by the Accountant General.

Total R6,450.

Wages of Artificers and Workmen.

Hired workmen, R3,00,000.

Hire of Coolies, Store Department, R10,000.

Wages of workmen employed outside the yard, R5,000.

Total R3,15,000.

This provision was very large, and it is explained that it was due to the anticipation of having a great deal of work to do, as two large Railway steamers had been ordered. The outlay in 1884-85 only amounted to R1,02,484, and the Budget estimate of 1885-86 to Rs. 1,84,680.

Total provision for Kidderpore yard, R4,30,840.

BOMBAY DOCKYARD.

Staff Officer's Department.

1 Staff Officer on R750 a month, *i.e.*, pay of grade as Commander +400 staff.

Staff allowance to Officer in charge of hulks and vessels in ordinary, R50 a month.

1 Master Rigger on R150 a month.

1 Master Sailmaker on R200 a month.

1 Syrang on R45 and 9 Riggers on R20.

1 Tindal on R25 and 7 Labourers on R11.

1 Clerk on R30—60.

1 Peon on R9.

Total R18,510.

Constructor's Department

1 Constructor on R800—1,200 a month.

1 Clerk on R30—60, 1 on R30, and 1 on R25.

1 Naique on R12 and 1 Peon on R9.

Total R15,970.

Factory Branch.

1 Inspector of Machinery on R400—600 a month

1 Foreman of Factory on R400 a month.

1 Foreman Founder on R400 a month.

1 Foreman Boiler-maker on R250—350 a month

1 Assistant to Boiler-maker on R200—250 a month

1 Draftsman on R45—60 a month.

1 Store Receiver R45, 4 Engine-drivers on R100, 50, 40, and 35 respectively.

1 Syrang on R30, 1 Stoker on R17.

1 Clerk on R30—60 and 1 on R30, 1 Peon on R9.

Total R28,770.

Military.

Section P.—Marine Department.

Builder's Branch.

1 Chief Builder on R400—600 a month.
1 Builder Foreman on R250—350 a month.
1 Boatswain of the yard on R276 a month.
1 Draftsman on R150—250 a month.
4 Foremen Shipwrights on R180, 100, 80, and 70.
1 Foreman Sawyer on R135.
1 Foreman Blacksmith on R125.
1 Store Receiver on R45, 1 Stoker on R20, and 1 Dammarman on R11.
1 Clerk on R30—60, and 1 on R50.
1 Peon on R9.
Total R25,750.

Marine Storekeeper's Department.

1 Marine Storekeeper on R600 a month. Future incumbents to receive pay of grade as 1st officer + R370 staff.
1 Head Conductor on R200—300.
2 Conductors on R110—180.
3 Sub-Conductors on R75—100.
7 Lascars on R25, 18, 16, 14, 12, 10, and 8. 1 Cooper on R22.
1 Clerk on R110—180, 2 on R70—100, 3 on R30—60, 6 on R30, 4 on R25.
14 Peons on R9, 1 Peon on R8, 1 Waterman on R8.
Charges connected with the Royal Navy Store and Victualling Depôts. R5 per mensem paid to Cooper (*a*).
Total R32,680.

In addition to the above, 1 Conductor on R110—180, 4 Lascars on R32, and 1 Clerk on R30—60, are kept up for the transport of Troops and charged to the Military Department, Bengal.

Accountant's Office.

1 Accountant on R750 a month.
1 Clerk on R200—280, 2 on R110—180, 3 on R70—100, 5 on R30—60, 5 on R30 and 4 on R25. 1 Shroff on R70—100, 1 Muster Clerk on R30—60, and 1 Assistant Muster Clerk on R30.
1 Naique on R12, 5 Peons on R9.
Total R28,590.

Dockyard Dispensary.

1 Assistant Apothecary on R110 a month, with R30 dispensary allowance and R15 conveyance allowance.
1 Native Assistant on Rs. 15 and 1 Compounder on R12.
Total Rs. 2,180.

Miscellaneous Expenses.	R
Conservancy	900
Contingencies	1,000
Postage	150
Total	2,050

Wages of Artificers and Labourers.	
77 Permanent establishment	24,270
202 Supernumeraries of old establishment	68,070
Hired workmen	1,73,020
Coolies, Store Department	34,000
Wages of workmen employed outside the Dockyard	1,000
Total	3,00,360

This also appears high compared with R2,38,808 expended in 1884-85; and the reason here as in Calcutta is, that provision for a larger quantity of work than usual was made.

Total expenditure, Bombay Dockyard, R4,54,860.

(*a*) In return for this service on the Royal Navy Store and Victualling Depôts, the Admiralty pay £200 per annum.

Military.

Section P.—Marine Department.

V.—Salaries and Allowances of Officers and Men afloat.

SALARIES.

Executive Officers.

Commanders: 2 at R500, 3 at R400, 4 at R350.
1st grade Officers: 11 at R250, 8 at R200, 9 at R150.
2nd Grade Officers: 14 at R125.
3rd Grade Officers: 15 at R100.
Mates: 3 at R150.
Total R1,57,500.

Engineer Officers.

Chief Engineers: 2 at R400, 2 at R300.
Engineers: 8 at R250, 6 at R200, 10 at R175.
Assistant Engineers: 22 at R125—150.
Temporary Engineers: 3 at R125—150.
Engine-drivers: 1 at R100 and 1 at R75.
Total R1,21,495.

Warrant Officers.

Medical Subordinates: 2 at R110, 7 at R85.
Gunners: 2 at R200, 17 at R60—100.
Carpenter: 1 at R100.
Clerks; 4 at R75—100, 3 at R50—75, 10 at R50.
Total R46,036.
Total Officers R3,25,031.

Men.	No.	R
Seamen Class	829	1,58,096
Engine-room Crew	376	80,908
Artificers	28	12,180
Domestics	142	29,668
Miscellaneous ratings	193	34,196
Total		3,15,048

Allowances.	
Command	24,813
Executive	3,285
Charge money to Engineers	10,041
Ditto to Gunners	274
Staff Allowances to Medical Subordinates	3,240
Store Accounts	8,640
Total	50,293
Total Salaries and Allowances	6,90,372
Contingencies	10,000
	7,00,372
Deduct—Probable Savings	70,372
Total Grant	6,30,000

VI.—Victualling of Officers and Men employed afloat.

	R
Purchase of provisions for Europeans	22,000
Ditto ditto for Natives	1,15,000
Allowances to Europeans in lieu of provisions	23,000
Ditto to Natives ditto	6,000
Total	1,66,000

Military.

Section P.—Marine Department.

VII.—Purchase of Marine Stores.

	R
Timber and spars	1,07,000
Metals and metal articles	1,00,000
Coals and other fuel	1,60,780
Hemp, canvas, rope, &c.	33,390
Paint materials, oil, tar, &c.	1,04,280
Freight, carriage, and stowage	10,930
Marine steam-engines and gear	330
Total	5,16,710
Deduct—Value of supplies to other Departments	1,76,710
	3,40,000

VIII.—Miscellaneous.

	R
Medical stores	2,000
Piloting and towing vessels	5,000
Passage and conveyance of officers and men	18,000
Allowance to Naval Commander-in-Chief	10,000
Repairs and coal supplied to Her Majesty's ships	60,000
Allowances to Marine Officers for passing in Oriental languages	1,000
Repair to I. G.'s ships, &c., at out-stations	3,000
Miscellaneous	26,000
Freight on Europe stores	10,000
Total	1,35,000
GRAND TOTAL	24,64,740
Deduct—Amount to be debited to Military Department on account of landing and embarking Troops	1,09,740

Cost of maintaining each vessel.

3. The estimated cost of working and maintaining each vessel during the current official year, excluding the cost of stores and coal which is not separately exhibited in the detailed estimates, is as follows :—

	Cost of officers and men.	Cost of victualling officers and men.	Contingent expenses.	Repairs.	TOTAL.
SEA-GOING VESSELS.	R	R	R	R	R
Amberwitch	35,700	12,600	1,500	13,600	63,400
Canning	58,100	17,500	2,000	25,100	1,02,700
Clive	74,300	24,100	3,000	19,800	1,21,200
Enterprise	38,600	16,400	500	12,600	68,100
May Frere	23,500	5,400	300	10,100	39,300
Nancowrie	8,400	2,700	100	5,500	16,700
Quangtung	44,300	12,600	500	12,200	69,600
Tennasserim	62,100	18,300	2,000	58,300	1,40,700
MARINE SURVEY VESSELS.					
Investigator	46,500	9,400	1,500	22,900	84,000
Greenwich		2,700	1,000	...	
Girdlestone					
INLAND VESSELS.					
Comet	18,800	4,000	500	1,800	25,100
Irrawaddy	18,800	4,500	1,000	11,500	35,800
Jaboona	14,000	2,000	500	11,900	28,400
Koladyne	20,400	4,400	500	...	25,300
Sir W. Peel	18,300	5,100	500	11,600	35,500
Tigris	16,800	3,000	300	7,500	27,600

Military.

Section P.—Marine Department.

	Cost of officers and men.	Cost of victualling officers and men.	Contingent expenses.	Repairs.	Total.
FLATS.	R	R	R	R	R
Ganges	4,600	1,000	100	...	5,700
Gogra	4,900	2,200	100	...	7,200
Sonamukhi	4,400	1,800	100	...	63,00
TURRET AND HARBOUR VESSELS.					
Abyssinia Magdala	44,700	10,700	800	54,100 34,800	1,45,100
Auckland Semiramis	33,800	1,500	100	3,100 2,500	41,000
Koel	12,900	400	100	2,700	16,100
SMALL STEAMERS, LAUNCHES, &c.					
Torpedo boats	9,000	1,700	500	11,100	22,300
Torpedo flats, Rangoon	...	...	...	...	...
Viceroy's Yacht Establishment	9,600	1,100	...	14,600	25,300
Lieut.-Governor's ditto	4,400	1,000	100	9,000	14,500
Yard Craft, Calcutta	10,600	...	...	28,900	39,500
Ditto, Bombay	44,700	...	...	46,900	91,600

4. Having thus exhibited the total and detailed figures of the Budget of 1886-87 under its different heads, we proceed to offer our remarks and suggestions on each head *seriatim*.

I.—General Supervision and Accounts.

Director and Deputy Director, and their establishments.

5. We have nothing to say regarding the Director's and Deputy Director's establishments, except that when the present Deputy Director, Captain Carew, retires, his successor is to draw Rs. 1,000 staff in addition to the pay of his grade, which will ordinarily amount to R1,500. The pay is high for the duties of the office, but considering that it is the only prize in the department which officers of the Indian Marine Service can rise to, we do not think it should be interfered with.

Some alteration might, however, be made in the distribution of duties. A present there are three officers at Calcutta—the Deputy Director, the Port Officer, and the Conservator of the Port. The latter is paid by the Port Commissioners and does all the work directly connected with the harbour. The Port Officer has charge of the Pilot Service and the outports, and acts as Marine Adviser to the Government of Bengal. We recommend that, when the present Port Officer goes, the work should be divided between two officers. The Port Officer should be paid by the Port Commissioners, and take charge of all the work of the harbour, including the Pilot Service; and the Deputy Director should have charge of the outports and be Marine Adviser to the Local Government. We do not see that the fact that the Pilots are paid by Government is any reason against their being placed under the Port Commissioners. On the contrary, we believe that, in this way, a reduction in the cost of the service may be secured, as the Commissioners are more interested than any one else in keeping down the port dues.

Marine Section, Controller's Office.

6. There is a section of the Controller's Office called the Estimate and Marine Section, which is almost entirely employed on the Budget Estimates of different Military Departments. One clerk in

it is the man to whom correspondence on Marine subjects is made over, when any passes through the office, but he is by no means wholly occupied in this way. It is incorrect, therefore, to charge any part of the cost of this section against the Marine Department and the debit should be discontinued, the clerks being charged for as part of the Controller's Office. This will be merely a transfer of expenditure, not an economy.

Location of the Examiner and his office.

7. The Examiner of Marine Accounts is subordinate to the Controller of Military Accounts, Bengal, and he and his establishment occupy a portion of the Controller's Office in Calcutta. If an enquiry is made on Marine matters from the Controller, he sends the letter to the Examiner, who submits a note on which a draft is prepared in the Controller's Office: if the enquiry is on Account matters, the Examiner prepares the draft himself and sends it up copied for the Controller to sign. This close proximity is a convenience to the Controller, but the Director complains that he is much hampered by not having the Examiner at hand in Bombay to answer questions and give him information as to the cost of different branches of the Department. We think the complaint is well-founded, and that, if the Director is really to be the administrative head of the Marine, he ought to have the Account office near him, and the Examiner ought to act as his chief financial adviser. At the same time the Examiner must remain an independent authority, responsible directly to the Government, and inconvenience might arise, if his office were located in the Bombay Dockyard. He cannot be under the Bombay Controller, because that officer resides at Poona. Our recommendation therefore is that he should be placed under the Accountant General of Bombay and located in his office; he would then be near enough to the Director to supply him with all financial information and advice he requires, and yet retain a position to some extent independent of him. What information the Military Department want can be got as easily through the Accountant General as through the Controller.

Cost of Marine audit.

8. The total cost of the staff employed on accounts and audit is very large—

	R
Marine Section, Controller's Office	4,850
Examiner of Marine Accounts and Office	57,510
Accountant, Bombay Dockyard	28,590
Ditto, Kidderpore ditto	23,370
TOTAL	1,14,320

This is the cost of keeping the accounts of an expenditure which is estimated at 23½ lakhs of rupees, but was only 19 lakhs in 1884-85. In no other department probably is the proportionate cost of account-keeping more than half as great.

Examiner's salary.

9. In the first place the pay of the Examiner is unnecessarily high. In the Public Works Department the pay of an Examiner in one of the minor provinces, where the outlay is from 30 to 40 lakhs, would generally be R950 per mensem, and such posts are frequently held by officers on R600 and R800. We learn that the Commission appointed in 1879 to revise Dockyard and Marine procedure recommended a salary of R1,000 rising to R1,500 in ten years for this post, in

the intention that the occupant should keep on a level with the salaries in the Military Accounts Department; but the incremental period was lowered to 5 years. The Secretary of State ruled that the Examiner must be a nautical officer, conversant with Marine accounts; he must not be a mere compiler of accounts, but should, for instance, be able to check the quantities of stores purchased by ships at out-stations and to know if they are really required. If this is absolutely necessary, the post can hardly be given to any officer in the Military or Civil Accounts Branch, and the combination of knowledge of naval requirements with knowledge of Indian markets and prices is rare; so that the incumbent cannot be frequently changed. Still we consider that it ought to be possible to find a suitable officer to hold the post on a salary not exceeding R1,000, and that when a vacancy occurs the pay should be reduced to that figure as a maximum.

Reductions in Examiner's Office.

10. With regard to his office, we observe that the Superintendent is highly paid, at R400 to R500, and we understand that he was appointed on the assumption that he would have to take charge of the office while the Examiner was inspecting the Dockyards. But no such work is given to the Examiner, and a Superintendent therefore seems unnecessary for an office which consists of only 35 clerks in three sections, two for audit and accounts and one for record. We think the post might be abolished and a saving of R5,400 effected thereby. Mr. Kiernander has lately made an inspection of the office, during which he observed that the postings in the store ledger were made daily instead of monthly: the latter method will now be carried out with a saving in the pay of two clerks equal to R100 per mensem.

Reduction of two Accountants at Dockyards.

11. But the main extravagance consists in keeping at each Dockyard an Accountant on R750, with a large office of 23 and 20 clerks respectively. They are employed in mustering the workmen, calculating their wages, paying the men, distributing the pay over the work done, and auditing the Storekeeper's accounts. The latter work is all done over again in the Examiner's office, and the former can easily be done by the Storekeeper. Most of the payments are monthly, and for such daily payments as are made, nothing more than a shroff is required. At the Cossipore Foundry all this class of work is done by a clerk on R100. At the outside there need not be more than about 6 clerks in each Dockyard to keep the accounts of the money spent and send them up in a crude state to the Examiner to be compiled; but this is all that is necessary, and we reckon that a saving of about R250 may be effected in each office.

To be amalgamated with Storekeeper.

12. Both the Director and the Examiner agree that the posts of Accountant and Storekeeper should be amalgamated: the only question is which of the two should be dispensed with. At Calcutta the Storekeeper is an old officer, about to be retired, and the Accountant will naturally succeed to the double work. At Bombay both the officers are efficient, but the Storekeeper can be provided for by giving him employment afloat as he is a Naval officer, whereas the Accountant would have to be pensioned off: it will therefore be most economical to give the amalgamated post to the Accountant. Thus the saving will be R600 in each case, and the Storekeeper will continue to draw R750 at each place. We doubt if so high a salary is really needed for the work and responsibility of the place, and recommend that the question should be reconsidered, and that the present salary of R750 should be treated as personal to the present incumbents.

It must, however, be noted that Captain Hext advises this change only on the understanding that the Examiner is moved to Bombay and acts there as his financial adviser; if the Examiner continues to reside in Calcutta, the Director requires some one with some knowledge of accounts at his side. We assume, however, that the transfer of the Examiner to Bombay will be sanctioned. The total reduction we recommend under the accounts head is—

	Immediate.	Future.
	R	R
Examiner's pay	...	500
Superintendent of Examiner's Office	...	450
Clerks of Examiner's Office	100	...
Accountants in Calcutta and Bombay	1,200	...
Offices of do. do.	500	...
Total per mensem	1,800	950
Total per annum	21,600	11,400

II.—Marine Survey.

Nature of the work.

13. The outlay on this account is as follows:—

	R
Establishment, &c.	1,31,330
Cost of vessels (without stores and coal)	84,000
TOTAL	2,15,330

The Survey consists of three parties: they have one large steamer engaged in the work, the *Investigator*, and two small boat parties; the work began in 1881 and was estimated to occupy about ten years: there are altogether 9,000 miles of coast to be surveyed.

The establishment is at work during the whole of the fine weather, and is located at Poona in the south-west monsoon, when surveying is not possible, and employed in plotting the work done in the previous working season.

The Director informs us that he does not see his way to a reduction of the establishment, as the south coast of Burma and the whole of the Andamans have to be carefully surveyed. This will take two, if not three, years.

Salaries of officers employed.

14. Considering that Commanders in the Indian Marine receive R350, R400, and R500 a month, with a command allowance of from R1 to 10 per day, the amounts paid to the officers employed on the Survey appear high:—

	R
Commander, Royal Navy, in charge	1,500
3 Lieutenants, Royal Navy, on	850 each.
2 Lieutenants, Royal Navy, and 1 Commander, Indian Marine	650
2 Assistant Surveyors on	400—500
5 Do. do.	300—350

Moreover, these officers receive R4 a day house-rent when not provided with quarters afloat.

We are informed, however, that the pay is not excessive as compared with similar pay given to Royal Navy officers engaged on Royal Navy surveys; and

that work of this kind is always highly paid because of its arduous nature, and because it is very difficult to get competent officers to undertake it.

Proper method of securing economy.

15. The real mode of securing economy in this work is, we believe, by employing fewer Royal Navy, and more Indian Marine, officers. At first it was necessary to employ Royal Navy officers, because they alone understood the work, but by this time several officers of the Indian Marine must be sufficiently trained to carry it on, and, if not, attention should at once be directed to their being so trained. The Surveyors all belong to the Indian Marine, and we recommend that they should begin on lower salaries than the present lowest grade (R300 to R350). We are informed that one of these officers was a Leadsman in the Pilot Service at R90, and is now doing well as a Surveyor, but it was hardly necessary to promote him at once to R300, in order to teach him his work as a Surveyor. Young men should be drafted into this branch of work on the pay of their rank, and should gradually have their pay raised by R2 or R3 a day when they become skilful at it. We believe that by substituting Indian Marine for Royal Navy officers and by lowering the initial pay of Surveyors, a saving of at least 25 per cent. could be effected in the salaries of officers employed, which would amount to about R25,000.

III.—Miscellaneous Shore Establishments.

Agent for Government Consignments, Calcutta.

16. The duties of the Agent for Government Consignments, Calcutta, are to—

1st—receive and despatch all Government consignments, except for the Telegraph Department and for State Railways, for which special arrangements are made;

2nd—provide passages for Government officials;

3rd—provide freight for Government stores;

4th—check and pass passage and freight bills;

5th—be the channel of communication between Government and the masters and agents of ships and consignees on all matters relating to his office; Surveyor on the part of Government, and arbiter on all matters in dispute concerning damage and short delivery; and primary auditor of freight bills payable in India.

The number of the staff employed and the total expenditure seem large compared with the work to be done, but we have no data for criticising them or for proposing any specific reduction; and we are told that, in the opinion of Government, the duties are economically performed. The outlay incurred is debited to the departments concerned. The accounts of 1884-85 show a net credit of R1,638; but the use of the yard-craft of the Marine Department has not been charged for.

We have ascertained that the Telegraph Department must keep up certain boats and their crews for departmental purposes, and that it is able to land about 92 per cent. of its stores by this agency, hiring boats for the remainder. The Telegraph Department is quite willing to make over the landing of such stores as cannot be carried by its own boats to the Agent for Government Consignments. An agreement to this effect might well be made between the two departments. The Agent for Government Consignments cannot advantageously work for the State Railways, as they have a special contract with the East Indian Railway, who do the work very cheaply.

Section P.—Marine Department.

Perim Lighthouse.

17. The Marine authorities know nothing about the cost of the Perim Lighthouse, which is under the administration of the Civil authorities at Aden. The charge on this account appears to be increasing—Actuals, 1884-85, R6,300; Estimate, 1885-86, R6,100; Estimate, 1886-87, R11,500. We are informed that this is owing to a second lighthouse having been constructed.

The Finance Committee have made a suggestion in Section C, Chapter IX of Vol. II of their Report, to the effect that a contract for certain administrative charges at Aden might be made with the Resident; and if this suggestion is approved, the Perim Lighthouse might perhaps be included in the contract.

Coal depôts.

18. The Coal Depôt at Bagdad has been abolished, arrangements having been made with two private Companies at Bagdad and Busrah to supply coal. The Director informs us that the depôt at Bassadore might also be abolished: there are about 10 tons of coal there, which have been there for years and are never used: the coal really serves to maintain the claim to British sovereignty over the place; if so, the expenditure need hardly be met by India. The depôts at Bushire and Muscat must, the Director thinks, be retained. The reduction on this head on account of Bagdad and Bassadore amounts to R1,500.

Interpreter.

19. We have no information as to the nature of the duties of the Interpreter for vessels in the Persian Gulf, but this appointment seems one that may reasonably be kept up.

Marine Surgeon's establishment.

20. The Marine Surgeon's establishment has no connection with the Civil Surgeon of the 24-Parganas, who is in medical charge of the Dockyard and Marine, and attends whenever required without charge to the Marine Department. The establishment consists of a clerk at R20 and two peons, under the Marine Surgeon, who is in charge of the Pilot Service. We are told that the clerk's business is to prepare indents for the supply of medicines for ships under the Marine Department. The existence of this clerk was unknown to the Director or to the officials of the Kidderpore Dockyard before our enquiry, and we think the establishment should be abolished, and the work done by the Hospital Assistant at the Dockyard Dispensary.

IV.—Dockyards.

BOMBAY AND KIDDERPORE DOCKYARDS.

Necessity for the Dockyard at Bombay.

21. There appears to be no doubt that it is essential that the Bombay Dockyard should be maintained. It is necessary that the establishment should be kept up for the repair of the Indian Marine fleet and the Royal Navy vessels in Eastern waters; this work is apparently more likely to increase than decrease, as we believe it is contemplated to make considerable additions to the floating defences of India in the way of gun-boats and torpedo vessels.

and at Kidderpore.

22. At first we were inclined to think that the Kidderpore Dockyard could be closed, but there is no doubt that a considerable amount of useful work is, or might be, done in the Yard for the State. We are assured that the keeping up of this Yard enables the State to have a considerable amount of

its work, in connection with the Marine and with transport of troops, carried out at a far less expense than this could be done elsewhere, and considerably below the outlay that would be incurred if the Yard was not maintained.

So far as we can ascertain, the work carried out at the Dockyard is of excellent quality, and probably much better than work could be turned out in any private yard in Calcutta. We can readily understand that it is a great convenience to the State to keep up a Dockyard of its own on the eastern coast of India for repairing the Marine vessels and to arrange for the embarkation of troops from Calcutta. The price, however, paid for this convenience is high, and it seems clear, therefore, that, if the Dockyard is to be maintained, it must be placed on a more economical footing.

Captain Hext is of opinion that the Kidderpore Yard needs entire reorganisation, and that many of the men now employed there are no longer fit for the work entrusted to them. He is convinced that, if the Dockyard is reorganised; if men who are past their work are got rid of, if stores are properly valued according to present market rates, and if the percentage now charged on outturn is reduced to a reasonable limit, plenty of Government work will be forthcoming which he will be able to carry out on reasonable terms and cheaper than it can be done elsewhere.

Staff Officer of the Yard.

23. The Staff Officer of each yard receives R750 a month, a fair salary, but one which we do not consider too high, considering the importance of the work done in the yard under his control, as well as the fact that, when an expedition is being sent out, he is the chief working man in contact with agents of steamer lines, captains of transports, &c., and does the work which till lately was done by the Assistant Agent for Transports, a post recently abolished. We propose, however, on the recommendation of the Director, that in addition to his present duties the Staff Officer should also be placed in charge of hulks and vessels in ordinary and small launches, thereby abolishing the post of a separate officer employed on this duty, who is a first grade officer on R250, with R50 staff in Bombay and R1 per diem staff at Kidderpore.

Reduction in Bombay Dockyard.

24. The Director proposes to reduce at Bombay either the Master Rigger on R150 or the Boatswain of the Yard on R276, rolling up both the duties under one official. We recommend that this proposal should be accepted and applied to the higher salary of the two. Further than this Captain Hext does not wish to go in the direction of economy at present. He thinks that if the Examiner is brought over to Bombay, it will effect a good deal of simplification in the work, and he will be able to propose reductions with fuller information than he now possesses. We recommend the Government to act on this proposal, as we are satisfied that the Director is anxious to carry out economies whenever they are feasible.

Reduction in Kidderpore Dockyard.

25. Although the Budget provides for a Constructor at the Kidderpore Dockyard on R700, none has ever been appointed, and it is urged by the Director that this omission has been a source of loss and inefficiency, since the preparation of estimates for new vessels has had to be left to uneducated men, the Chief Builder and Inspector of Machinery, who are not up to the requirements of their posts in this respect. He informs us that he has drawn up a scheme for the reorganisation of the establishment of the Dockyard (which, through a transfer of part of its area to the Port Commissioners, has now been concentrated within a more manage-

able space): this scheme involves the appointment of a Constructor on R900, and yet produces a reduction; and that this scheme is being considered by a Committee appointed for the purpose by the Government of India. We therefore think it unnecessary to make any remarks on this head.

Police guards.

26. We may, however, point out that a very strong body of police, 57 men, costing R11,052, is detailed for duty at the Kidderpore Dockyard, and paid for, not by the Marine Department, but by the Bengal Government. In a separate communication we have requested the Government of India to appoint a special officer to enquire into the necessity of keeping up this and other police guards at their present strength. Captain Hext assures us that this guard might be largely reduced: two or three darwans or sentries are sufficient for the duty of protecting the Dockyard from outside: the Boatswain and Foreman of the Yard should be able to exercise a sufficient check on any peculation by the workmen.

Rates charged by the Dockyard.

27. We come now to the question of the rates charged for work done at both Dockyards, regarding which we have received complaints from many quarters. The Chief Commissioner of Assam on a recent occasion required a steam launch for service on the Upper Brahmaputra, but was deterred from employing the Kidderpore Dockyard by the great difference between the estimated cost there and the amount for which a private firm was ready to build. We have also received a statement from the Bengal Government showing the estimated cost of certain work as prepared by the Dockyard authorities compared with the estimated cost at which the work could be done elsewhere. The comparison is very unfavourable to the Dockyard.

We have discussed this question of high rates with the Marine authorities, and they say that they are powerless to reduce the amount now charged until the percentage rates charged on work turned out are reduced, and the book value of stores or materials in hand reduced to the level of current market prices.

Principle on which rates should be charged to Government Departments;

28. It is as preposterous that Government should keep up Dockyards and yet employ private firms to build ships, while the Dockyards lie idle, as it would be for it to maintain a Public Works Department and yet to employ private firms to construct its roads and buildings. The proper plan is that both Dockyards should be called upon to undertake all works they can execute for other Government Departments, and should charge for them the actual cost price, *plus*, if considered necessary, a small addition to meet the cost of establishment. If a charge is made in such cases, it should not exceed 10 per cent., but as the Dockyards are not establishments which are called upon to work at a profit, it is not desirable to add any percentage on account of works executed for any Imperial Department. The smaller the apparent cost, the greater will be the inducement to the Department to use the yards; and the larger the amount of work done at the yards, the smaller will be the percentage necessary to cover incidental expenses and establishment charges. But for Provincial Governments which have a Marine Department and an assignment allotted to them to cover such expenditure, it may be necessary to charge such a percentage as will cover the share of establishment and contingencies. We understand that Naval Dockyards in England make no charge to Government Departments on account of establishment.

Military.

Section P.—Marine Department.

29. When work is undertaken for outsiders other than Government Departments, an all-round charge of 25 or 30 per cent. may reasonably be made for establishment and general charges on the cost of work done, English stores being taken at silver prices. It is desirable to fix this percentage at a high figure to prevent competition with private enterprise.

to outsiders;

30. The Admiralty rate-book admits that while 10 per cent. is a proper charge for supervision in Admiralty yards in England, 15 per cent. is a proper rate abroad. The same rate should be charged for work done for the vessels of the Royal Navy in the Indian Dockyards.

to the Royal Navy;

31. For work done for the Indian Marine, no percentage whatever should be charged. The Dockyards are maintained for performing such work.

to the Indian Marine.

32. What is wanted to carry out these principles is that there should be at the head of each Dockyard, or in the post of Constructor, an officer of business capacity who will resolve to make the Dockyard pay, and who will do his best to attract orders, so as to keep the machinery and the establishment in full work.

Suitable officer required to carry out these principles.

33. We understand that in both Dockyards there are a large quantity of obsolete stores, and a considerable quantity of stores with a book-value largely in excess of present market rates. Stores of obsolete pattern, which cannot be worked up for other purposes within a reasonable time, should be sold by degrees for what they will fetch, as it is clearly not desirable to keep such articles longer in hand. The serviceable stores in stock should be re-valued at present English rates, *plus* cost of carriage, landing charges, &c. (English outlay being converted, as is now done, into rupees at the current rate of exchange). So far as Government work is concerned, this will cause no absolute loss, as the amounts paid for stores were finally charged off in the accounts of the year in which the expenditure was incurred. In the case of work done for other Government Departments and the public, it is not reasonable to charge rates for materials which are largely in excess of fair present value.

Obsolete and serviceable stores.

34. Large accumulations of stores, such as we understand to exist at present, are a great source of loss and should be carefully guarded against. The reasons for their existence appear to be mainly two, and are identical with those already dealt with in the Finance Committee's Note on the purchase of European stores. They are (1) the great delay in the compliance with indents sent to London, and (2) the system of annual indents.

Causes of accumulation of stores.

35. As to the first cause, the present procedure is as follows: The Storekeeper makes out the annual indent, quoting Admiralty terms and patterns, and sends it to the Director, who forwards it to the Examiner, from whom it goes to the Controller, and thence to the Military Department of the Government of India, and thence to the India Office. We recommend that the Director should have the same power of direct communication with the Director-General of Stores in London as a Local Government or a Chief Engineer: the indents should pass through the Examiner to him, and he should send them home direct. This would save much

Delay in compliance with indents, and its consequences.

time. At present the rules are that of most kinds of stores three years' supply should be kept in stock: if indents are promptly complied with, one year's supply ought to be ample, and this would cause a great economy, as has lately been shown in the Ordnance Department. Copies of all indents should, at the same time, be sent to Government, and it might be ruled that Government sanction should be obtained to the sending home of all indents for special stores outside those in normal demand.

Annual Indents.

36. As to the second point, the compilation of these annual indents is a work of great labour, and the demands made therein are swelled with a view of meeting all possible requirements. It appears to us far preferable to allow indenting officers to send in special indents for unforeseen requirements as occasion may arise, and to limit their periodical demands to actual known requirements. An alteration in this direction would probably lead to a considerable economy, and if the Store Department of the India Office can be induced to comply with indents within a reasonable time, the loss which now arises from the numerous accumulations of obsolete stores now found all over the country will probably be considerably reduced. At present the delay in compliance causes great loss. Recently a special urgent demand was made for materials for two State Railway steamers which a Calcutta firm offered to supply in three months, but a year elapsed before the plates necessary to commence the work were received through the Store Department of the India Office.

Vessels of the Indian Marine.

37. With regard to the list of vessels given in paragraph 3, we have the following remarks to make.

New vessels.

38. Two new vessels—the *Dalhousie* and the *Lawrence*—have now arrived from England. The *Lawrence* is to be employed in the Persian Gulf, and the *Dalhousie* is to take the place of the *Amberwitch*, which is now at Aden and is to be sold. The *May Frere* has been sold.

Three hulks.

39. The hulk *Auckland* is maintained at Bombay for the reception of the crews of Royal Navy ships when their vessels come in dock, and the *Semiramis* for the same purpose for officers and men of the Marine. The *Koel* does the same work as the *Semiramis* at Kidderpore.

Captain Hext recommends that the *Semiramis* and *Koel* should be done away with, and that officers waiting orders for duties afloat should be granted an allowance of R4 per diem, if there is no vessel in harbour to which they can be attached. The cost of this he calculates will never exceed R10,000 a year, while the average cost of the *Semiramis* during the last three years has been about R29,000 a year, and this cost may be expected to increase as the vessel is wearing out. The up-keep of the *Koel* this year is estimated at R16,100. Thus the abolition of these hulks would lead to a considerable saving. So far as we can judge, this saving should be carried into effect.

The *Auckland* has been reported by Royal Navy Medical Officers as unfit for a hulk. If she is maintained, her up-keep should be paid for by the Admiralty, as it is kept up solely for Royal Navy vessels. If she is condemned, she should be sold, and the Admiralty should be requested to make their own arrangements for housing crews when the ships are in dry dock.

Military.

Section P.—Marine Department.

Inland steamers.

40. The question of the Viceroy's steam launches, the Lieutenant-Governor's Yacht *Rhotas*, and the *Jaboona*, which is mainly employed in towing her, has been dealt with in separate Notes, and if the suggestions there made are accepted, only one of the steam launches will remain on the list. The *Jaboona* has been transferred to Burma for service on the Irrawaddy, and will probably be sold there.

The *Sonamukhi* is the yacht of the Chief Commissioner of Assam, and the *Koladyne* is employed to tow her. We think that the great increase in the number of steamers plying on the Brahmaputra has obviated the necessity of retaining these vessels and that they might be sold.

41. Similarly, the *Gogra* is kept for the relief of the Assam Regiments when moved by water. They are now generally marched, except on an emergency, and the *Gogra* has only been used in trooping for 57 days in 1885 and 1886. If we are correctly informed that a steamer can be hired from the India General Steam Company for R1,000 a month, while the *Gogra* costs R7,000 a year, besides coal, it would be an obvious economy to abolish her and hire a steamer when necessary.

42. The abolition of these vessels will cause the following reductions :—

	R
Jaboona	28,400
Koladyne	25,300
Gogra	7,200
Sonamukhi	6,300
Auckland and Semiramis	41,000
Koel	16,100
Rhotas	14,500
TOTAL	1,38,800

Royal Navy Vessels in the Persian Gulf.

43. The Government of India pays £70,000 on account of the services of six Royal Naval vessels employed in Indian waters. Three of these are exclusively for service in the Persian Gulf and are entitled to repairs and coal free. While these vessels are for the most part powerful as to fighting qualities, they are hardly fit to steam or sail against the monsoon. Captain Hext believes that if two of these vessels were dispensed with, and only Her Majesty's Ship *Sphinx*, now on that station, retained, the place of the other two being taken by the *Lawrence* (see paragraph 38) one third of the cost, or say R1,60,000, could be saved. He says, "I feel convinced that the work will be more effectively carried out by these two vessels than it is at present, and I am able to speak with some authority on this question, as I was for a considerable period senior Naval Officer in the Persian Gulf." He also thinks that one vessel in the Bay of Bengal could be spared, making a further saving of £11,000.

As we have every reason to place reliance on Captain Hext's opinion in this matter, we beg to suggest that his proposals should be fully investigated by the Government of India.

Admiral's allowance.

44. Lastly, we draw attention to the fact that the Admiral, Naval Commander-in-Chief, receives an allowance of R10,000 per annum for his service in Indian waters. No other officer in the Royal Navy on the Indian station receives any allowance at all, and no Admiral receives any such allowance for service on any other station.

Military.

Section P.—Marine Department.

We do not understand that the Admiral is put to any extra expense by his being stationed here, other than he would be put to on the China or any similar station, and we therefore recommend that the allowance be withdrawn in future.

Summary.

45. To sum up, the reductions we propose are the following :—

Paragraph		R
6.	Marine Section, Controller's Office	...
12.	Examiners and Accountants	34 800
15.	Marine Survey	25,000
18.	Coal Depôts	1,500
20.	Marine Surgeon's Establishment	420
23.	Officer in charge of Hulks	6,960
24.	Boatswain, Bombay Dockyard	3,312
25.	Reduction in Kidderpore Dockyard	Not estimated.
26.	Police Guard, Kidderpore Dockyard	Ditto.
42.	Reduction of Steamers	1,38,800
43.	Reduction of Vessels in Persian Gulf	1,60,000
"	" " in Bay of Bengal, £11,000 =	1,45,000
44.	Admiral's allowance	10,000
	TOTAL	5,25,792

The 11th February 1887.

CHAPTER III.

JUDICIAL.

SECTION A.—HIGH COURT, NORTH-WESTERN PROVINCES.

Sources of information.

1. We have received a useful statement from the Registrar of the Court, Mr. Thomson, accompanied by a memorandum from the Deputy Registrar, from which, in a great part, the following Note is compiled.

List of establishment and salaries.

2. The table below contains a list of the entire establishment of the High Court, with the salaries drawn by each officer—

	R	R
Chief Justice	5,000	
4 Judges at R3,750	15,000	
		20,000
Registrar	1,600	
Deputy Registrar at R500 to 800	700	
Assistant Registrar at R300 to 500	500	
2 Judgment writers at R250 and R200	450	
3 Bench Readers at R90, 90, and 50	230	
1 Law Reporter at R400, 1 Clerk at R60	460	
		3,940
English Office—		
2 Record-keepers at R150 and 60. Despatcher at R100	310	
Copying Department—		
2 Examiners at R120 and 60, 1 Reader at 40	220	
6 1st class copyists at R85, 80, 70, 60, 60, 50	405	
10 2nd „ do. : 3 at R45, 6 at R35, and 1 at R30	375	
Translating Department—		
1 Head Translator	400	
10 Translators at R250, 215, 200, 185, 160, 3 at R150, 2 at R100	1,660	
3 Muharrirs at R25, 20, 20	65	
		3,435
Vernacular Department—		
Civil Side—		
1 Superintendent	85	
1st Appeals: 1 Munsarim and 1 Assistant at R40 & 20	60	
2nd Appeals: 1 Munsarim at R35, 5 Assistants—2 at R25, 3 at R20	145	
Miscellaneous Appeals: 1 Munsarim at R25, 1 Assistant at R20	45	
Decree Department: Head writer at R100, 2 Assistants at R40, 2 Muharrirs at R25	230	
1 Counter at R30, 1 Assistant at R20	50	
1 Heading writer at R25, 1 Assistant at R20	45	
1 Precept clerk at R40, 1 Stamp clerk at R25	65	
1 Record-keeper at R70, 1 Assistant at R25, 2 Assistants at R20	135	
Criminal Side—		
1 Trial Clerk at R120, 1 Muharrir at R20	140	
1 Statistical Clerk	150	
1 Librarian	45	
1 Accountant at R100, 1 Treasurer at R30	130	
		1,325
Menial Establishment—		
1 Jamadar at R10, 32 peons, 6 at R7, 12 at R6, 14 at R5	194	
3 Daftaris at R10, 9, and 8, 3 Farashes at R6, 3 Candle-lighters at R5, 5, and 4	59	
1 Bhisti at R5, 2 Sweepers at R5, 1 at R4	19	
		272
GRAND TOTAL per mensem		28,972
per annum		3,47,664

Judicial.

Section A.—High Court, North-Western Provinces.

Two of the appointments carry with them progressive rates of pay; in these cases we have shown the pay at the existing amount.

3. The total annual cost shown in the above statement comes to R3,47,664.

The cost of the High Court as shown in the Budget Estimate for 1886-87 is R3,52,800.

Comparison with Civil Estimates.

This figure, however, includes—

	R	
Contingencies	11,500	
For rounding	84	
TOTAL	11,584	
and excludes—		
Deductions on account of Civil Service Annuity	6,168	
		5,416

Allowing for these sums, the provision in the Budget for the establishment of the High Court is R3,47,384, which is almost identical with the total of the above table.

Cost of establishment in past years.

4. It appears from the Deputy Registrar's Memorandum that careful attention has been paid to economy in this Court. The ministerial establishment of the old Sadar Court in 1866 cost R10,321 per mensem. In 1867 when it became a High Court, the cost was reduced to R7,872 per mensem. In April 1872 the monthly cost was R8,197; in 1877 it stood at R8,763; in 1882 at R8,861, and it now amounts to R8,972. These increases in cost appear to be not more than are justified by the steady growth of the work, a sample of which is given in the table below:—

	1880.	1885.
Civil—		
1st Appeals disposed of	140	264
2nd " "	1,439	1,959
Criminal—		
Appeals and Revision cases	658	1,544
English Correspondence—		
Criminal	3,516	7,484
Civil	3,050	3,313

5. The receipts of the Court in 1884 amounted to R1,11,921, the particulars(*a*) of which are given below:—

	R
Stamps other than Process and Probate and Administration	99,607
Process Fees	8,646
Copying Fees (English)	1,892
Counting fees	1,476
	1,11,921

Taking the expenditure of the Court at R3,47,384, its net cost would be R2,35,463.

6. The following is a fuller statement of the Judicial work done by the Court in 1884:—

Civil—	
Original suits decided	7
First Appeals from decrees	144
Ditto from orders	130
Second Appeals from decrees	1,327
Ditto from orders	83
Appeals under Letters Patent	1
Miscellaneous orders	353
Criminal—	
Criminal Appeals decided	781
Criminal references, Full Bench	2
Death sentences: confirmation	74

(*a*) See Tables G & H, "Civil Statements," 1884, pages 25–27.

Judicial.

Section A.—High Court, North-Western Provinces.

Sittings of the High Court. Arrangement of Benches.

7. The usual division of work is that two Benches are engaged on hearing Civil Appeals, and the 5th Judge disposes of miscellaneous applications on the Civil Side, and of all criminal cases, except the few which must be heard by a Bench of two Judges. The Judges ordinarily sit six days in the week, except on gazetted holidays. In 1886 the Court sat for 231 days, and a single vacation Judge sat on 30 days for criminal work during the long vacation, which lasted from August 16th to October 16th.

Taking the month of June 1886 as illustrating the ordinary arrangement of the Benches, we find that two Benches of two Judges each sat 24 times, one Judge sat 16 times, and there were 8 sittings in Chambers. The following is a statement of the work done during the month :—

	Disposed of in the month.	Pending at close of month.
First Appeals	26	189
Second Appeals	199	1,462
First Appeals from orders	23	72
Second ditto	12	31
Miscellaneous Appeals	31	40

Chief Officers.

8. The ministerial work of the Court is conducted and superintended by the following officials :—

	R per mensem.	
Registrar	1,600	
Deputy Registrar	700	500 rising to 700
Assistant Registrar	300	300 „ 500

Registrar.

9. The Registrar conducts the correspondence of the Court, scrutinises and notes on returns and references, issues orders, acts as taxing officer, and generally supervises the office.

Deputy Registrar.

10. The Deputy Registrar examines the sufficiency of the stamps on documents presented, fixes the dates of hearings, signs decrees and orders, takes the orders of the Court in Probate and Matrimonial cases, sits as Clerk of the Court in criminal trials, supervises the preparation of documents in Privy Council Appeals, attests vernacular translations of judgments and orders, and English copies, and prepares the daily roster. All English correspondence in certain branches passes through him to the Registrar.

Assistant Registrar.

11. The Assistant Registrar deals similarly with the English correspondence in the other branches, looks after the work of the copyists and attests vernacular copies; he also receives the appeals, issues notices to the parties, keeps a register of Probate, Matrimonial, and other original proceedings, and prepares the daily and weekly Cause Lists.

Judgment writers and Bench readers.

12. Two Judgment writers on R250 and R200 are employed to take down oral judgments delivered by the Judges, and three Bench readers on R90, 90, and 50 to read papers to the Judges, and translate them into English, if necessary, and to record intermediate orders in the order sheets. One of them also has charge of the Privy Council Appeals.

Record Room Office.

13. The two record-keepers do all the work of the English office except copying; they register and docket letters received and issued, submit them with their references, and when disposed of, place them in their files in the Record Room.

Judicial.

Section A.—High Court, North-Western Provinces.

Copying Department.

14. There are two examiners on R120 and 60, one reader on R40, and 16 salaried copyists in this Department; the latter are on salaries ranging from R30 to 85, and averaging a little under R50. Up till June 1886, the first class salaried copyists were expected to copy 3,000 words a day, and 2nd class men 2,600 words; but they seem not to have worked up to this standard, as the monthly outturn was estimated at 887,500 words, which gave 55,470 words per man, or at 24 days in the month, 2,311 words a day. The total of monthly salaries being R780, the number of words per rupee was 1,138. Working at this rate, the Department was an expensive one. In the Calcutta High Court copyists are expected to get through 3,900 words a day, and to write 1,440 words for every rupee of salary.

But since June 1886 the rates of work have been increased. Every copyist is now expected to do 3,000 words a day, and in the six months from July to December they copied 1,043,885 words a month, or 2,718 words per day per man: the close holidays in October and December brought down the number. The average rate paid was, therefore, 1,338 words per rupee, which is not much dearer than section rates at 1,440 words per rupee. The salaried copyists do no extra work for parties except the copying for Privy Council Appeals, which they do out of office hours: it does not amount to much, the total sum paid for it in 1886 being only R76-14. The number of working days for copyists in 1886 was 281 days; they were not allowed any holidays in the long vacation except the religious close holidays. In 1885, however, the work being lighter, they were allowed leave by turns during the long vacation.

Temporary copyists.

15. There are also temporary copyists taken on at section rates, with a temporary examiner, who are employed when there is a press of work: as well as 5 English and 10 vernacular copyists who are employed on party work and paid by the parties; the former at the rate of 800 words per rupee for copying evidence for the paper-books, including the reading and examining of the fair copies, and 1,440 words per rupee for copies in Privy Council Appeals which are prepared for the press: the reading and examining these is separately charged for at 8 annas per 1,440 words.

Recommendation as to payment of copyists.

16. The Registrar recommends that these men should be put on fixed salaries and their number reduced, as the work can be done by fewer men, the fees being credited to Government. He says that copyists can be got at R15 per month who can write 3,000 words per diem: that is to say, copying work can be done at R1 per 6,000 words instead of 1,440 words. This is a much cheaper rate than we have met with any where else, and we should doubt if it is possible to get the work well done at this rate. If however his estimate is correct, there is no justification for the payment of such high salaries as the paid copyists now receive. We recommend that the High Court should be invited to consider the possibility of carrying out this arrangement and extending it to the whole staff of copyists.

Translation Department.

17. In the Translation Department there is a head translator, on R400 and 10 others on salaries ranging from R250 to R100 per mensem. The total cost of the Department is R2,060 per mensem.

There is also a staff of 17 licensed translators (since raised to 20), who are paid by parties requiring translations of the evidence.

Section A.—High Court, North-Western Provinces.

The 10 translators translate the plaint, written statement and judgment in first appeals; the first Court's final judgment, grounds of appeal therefrom and remand orders, if any, in second appeals; in miscellaneous cases the judgment, any plaint, written statement or evidence required by the Court; miscellaneous papers sent up to, or filed in, the Court; and, on the Criminal Side, all documents ordered to be translated. The second translator acts as interpreter in original proceedings. The translators are required to translate a maximum of 1,200 vernacular words=to 1,500 English words per diem.

Working for 74 days in the months of May, June and July, they translated 943,801 words, or 1,275 words a piece daily, or 190 words per rupee of salary. The number of working days for each translator in 1886 was 278 days; they are allowed the close holidays and about one-third of the long vacation besides, two-thirds of the translators being kept at work except during the religious holidays. They are allowed to do, out of office hours, extra work, *viz.*, translation of papers in Privy Council cases and revision of the work done by licensed translators; for this they are paid at the rate of R1 per 100 words for translation, and R1 for 300 or 450 words for revision; these amounts being paid by the parties. Objection is taken to this arrangement, in a note furnished to us by the Deputy Registrar, as interfering with the regular work of the translators: and if it is found that that work falls into arrears, the remedy appears to be that they should not be allowed to take up extra work, but a larger staff of licensed translators should be entertained for the purpose.

Licensed Translators.

18. The licensed translators are employed in "party work," at the rate of R1 per 150 words translated. In May, June and July 1886, the ten best men translated 922,800 words, or a little less than the 10 Court translators; and at this rate they earned an income of R205 a month. They are therefore a good deal more highly paid than the Court translators if they obtain full employment.

But they are not all fully employed, and a return supplied by the Registrar shews that the average receipts of the whole body have been R120 per mensem throughout the year 1886. The Registrar's suggestion is that the Licensed Translators should be amalgamated with the Court Translators, the number being reduced, and that the fees paid by parties for translation should be credited to Government. Provided the rules as to the quantity of work to be done by each man are strictly adhered to, we think this suggestion should be carried out.

Work of the Vernacular Department.

19. With regard to the rest of the Vernacular Department the following brief description of the duties of the several officials is abstracted from the Registrar's fuller statement. The Superintendent is generally in charge of the whole Department. Three men are in charge of the work connected with first appeals (of which 234 were filed in 1885), six men were in charge of the second appeals (numbering 1,956 in 1885), and two of the miscellaneous appeals and applications (567 in 1885). The Decree Department had to prepare 2,465 decrees in English and Urdu in 1885; they translate English decrees into Urdu, prepare the formal orders in both languages, copy the decrees for parties and for the Lower Courts, keep registers of the decrees, forward to the Law Reporter all original judgments and orders, and receive them back from him. The counter and his assistant count the words copied for parties, who pay for this at the rate of one anna per 150 words (see figure in paragraph 5, receipts from counting fees). The heading writers are in charge of the paper-books, enter the headings in the

printed forms, and are responsible for making over and receiving back papers transferred between the munsarims in charge of first and second appeals, and the Copying or Translation Department which have to deal with them. The precept clerk despatches orders and copies of decrees. The stamp clerk looks after the Court-fees on appeals and petitions and keeps up registers connected with them. The trial clerks are in charge of the records of criminal cases which numbered 1,550 in 1885. One clerk is in charge of periodical returns: the Accountant and Treasurer have a great deal of miscellaneous work to do connected with the accounts of all monies passing through the Court, and the Treasurer also acts as Translator and Interpreter to the Court in respect of documents in the Mahajani character Each Judge has three orderlies and the Chief Justice has a jemadar in addition; and the distribution of the other orderlies, office peons and menial servants is such that no exception can be taken to it. Regarding all these officials we have only to say that the number does not seem to us excessive, and the salaries are throughout on a moderate scale.

Paper-books.

20. There appears to be no distinction made here between the cost of the paper-books in first and second appeals, as there is in the Calcutta High Court, where parties pay the whole cost in the case of first appeals and one-third of the cost in second appeals over R50. At Allahabad parties pay the cost of copying, translating and printing the material papers which they select from the evidence on record before the Lower Courts, which they wish to lay before the High Court: the charge for copying, translating or printing other papers, including the judgments of the Lower Courts and the grounds of appeal or objections, is met by Government. We have not enquired into the figures—which of these two systems is most costly to Government or most economical; but we recommend that the question be looked into and that a uniform system, whichever may be thought best, should be adopted in all Courts.

Conclusion.

21. With the exception of the suggestions in paragraphs 16, 18, and 20 we have no recommendations to make tending to economy in this High Court, and the purport which this note will chiefly serve will be to show, on a comparison of the expenditure on this establishment with that incurred elsewhere, how much reduction could be effected in other High Courts, if their establishments were manned and paid on the scale in force at Allahabad.

The 31st January 1887.

SECTION B.—CHIEF COURT, LAHORE.

Nos. and cost of the establishment.

1. The following table contains a complete list of the establishment of the Chief Court as it stood on the 1st April 1886 :—

	Per mensem.	Annual.
	R	R
Four Judges at R3,500	14,000	
		1,68,000
1 Registrar	1,250	
1 Deputy Registrar	600	
1 Head Clerk, General Department	350	
1 Do. do. Judicial do.	230	
1 Asst. do. do. do.	120	
2 Account and Statistical Clerks at R150 and R80	230	
2 Despatchers at R130 and R80	210	
3 Record-keepers at R200, R85 and R80	365	
1 Librarian	200	
1 Diarist	80	
1 Treasurer	30	
2 Examiners at R110 and R80	190	
2 Readers at R60 and R30	90	
9 Copyists, 1 at R80, 2 at R60, 3 at R50, 2 at R40, 1 at R30	460	
11 Translators at R300, R175, R155, R130, 5 at R100, 1 at R85, R75	1,420	
1 Serishtadar	190	
1 Deputy Superintendent	120	
5 Readers to Judges, 4 at R100, 1 at R80	480	
6 Moharrirs at R50, R40, R40, R30, R30, R25	215	
3 Daftaris at R15, R12, R8	35	
4 Ushers at R10	40	
25 Peons at R6	150	
7 Servants	39	
TOTAL	7,094	
		85,128
GRAND TOTAL		2,53,128

Temporary and extra hands.

2. Of this establishment the Assistant Examiner, the Assistant Despatcher, two Copyists, three Translators, one Reader, and two Moharrirs, ten Clerks in all, and six servants, costing R765 per mensem or R9,180 per annum, were temporarily sanctioned in April 1886. Besides these, there is an establishment of two Clerks and seven servants, costing R86 per mensem, who are paid from fees for the inspection of records; also four Copyists paid at section rates.

Budget provision.

3. The provision for the High Court made in the Civil Estimates of 1886-87 is as follows :—

	R	R
High Court Judges		1,66,340
Registrar	14,400	
Deputy Registrar	7,200	
9 Translators	13,800	
34 Clerks	38,580	
33 Servants	2,688	
Temporary establishment	6,682	
TOTAL ESTABLISHMENT		83,350
Contingencies and Travelling Allowances	7,396	
Postage	5,554	
		12,950
GRAND TOTAL		2,62,640

Judicial.

Section B.—Chief Court, Lahore.

The provision under establishment, R83,350, differs by a small amount from that shewn in paragraph 1, R85,128. This is partly due to the omission of the contribution to pensions and partly to the fact that the cost of the temporary establishment sanctioned in April 1886 was under-estimated. The actual cost of the Court, with four Judges, may therefore be taken as—

	R
Judges	1,68,000
Establishment	85,128
Contingencies	12,950
TOTAL	2,66,078
Deduct—Subscription to Civil Service Annuity	5,780
Balance	2,60,298

Receipts of the Court.

4. The receipts of the Court paid in Court-fee stamps during the three years 1883-85 have been as follows:—

	1883.	1884.	1885.	Average.
	R	R	R	R
Stamps other than process-fees and probate fees	59,314	62,325	52,805	58,148
Process-fees	3,630	3,458	2,594	3,227
TOTAL	62,944	65,783	55,399	61,375

Besides these there have been cash receipts from inspection fees, from fees on the enrolment of legal practitioners, and from the sale of copies of judgments, prepared by the *fac simile* process, to the publisher of the *Punjab Record*, to parties and to the public.

	Inspection fees.	Enrolment fees.	Sale of copies.
	R	R	R
1883	2,635	430	1,467
1884	2,399	295	1,167
1885	2,513	255	1,195
TOTAL	7,547	980	3,829
Average	2,516	327	1,276

The receipts from the first two of these heads, with any surplus that may be over from the paper-book printing fees, is paid to the Registrar's account in the Bank of Bengal and called the Bar-room fund. From it are defrayed the charges for the record-inspection establishment mentioned in paragraph 2 (R86), for the maintenance of the Bar Library, and for the improvement of the office. The receipts from the sale of copies go to meet the cost of making the copies and a small establishment of daftaris and clerks, R23 per mensem.

Number of Judges.

5. The number of Judges employed in the Chief Court during 1884, 1885 and the first quarter of 1886 (except two months of 1885, from 16th August to 22nd October, when there was only one temporary Judge) has been three permanent and two temporary Judges. From the 1st April 1886 four permanent Judges have been sanctioned and no temporary Judge; but it is intimated that the work is falling into arrears, and that application has been made for the services of a fifth permanent and a sixth temporary Judge.

Judicial.

Section B.—Chief Court, Lahore.

System of Civil Appellate Jurisdiction in the Punjab.

6. Considerable changes in the law of appeal were introduced by Act XVIII of 1884, the Punjab Courts' Act, which came into effect on 1st November 1884. Under this the original District Courts are (1) those of the Munsiff, divided into three classes, with jurisdiction up to R100, R500 and R1,000, respectively; and (2) the Subordinate Judge, of two classes, one with jurisdiction up to R5,000 and the other with unlimited jurisdiction. Appeals in cases of the Small Cause Court order up to R500, decided by a Munsiff, lie to the District Judge, whose decision is now final; formerly it could be appealed against. Appeals from the order of a Subordinate or District Judge in cases over R5,000 lie direct to the High Court: all other appeals go to the Divisional Appellate Courts. In appeals to the Divisional Court not exceeding R500 in value, when a single Divisional Judge confirms the decision of the original Court, or a Divisional Bench reverses or modifies it—but the system of holding Divisional Benches is now abolished—there is no further appeal, except on a certificate from the Divisional Court. In appeals above R500 there is in every case a further appeal to the Chief Court. All appeals, accordingly, which come before the Chief Court, are appeals on fact as well as on a point of law. Certain classes of land-suits were transferred from the jurisdiction of the Chief Court to the Revenue Court by Act XVIII of 1884; and the result was a marked diminution in the number of appeals to the Chief Court subsequent to 1st November 1884.

These considerations must be kept in view in any comparison of the work now done in the Chief Court with that of Courts in which the second appeal is confined to points of law, or of the work of the year 1884 with that of other years in the Chief Court.

Work of the Chief Court.

7. The following table shows the amount of Civil work instituted and disposed of in each of the years 1883, 1884, and 1885.

It should be understood that up to October 1884 there were "second," *i. e.*, "special" appeals on points of law only, as well as "further" appeals, on matters of fact as well as law, under Act XVII of 1877. Now, under Act XVIII of 1884, all appeals are either first appeals from decrees in original suits, or "further" appeals, *i. e.*, appeals from appellate decrees, on facts and law. It is to be presumed that in future reports these two classes of appeals will be separately stated.

	Instituted.			Disposed of.		
	1883.	1884.	1885.	1883.	1884.	1885.
First and further appeals from decrees and orders	688	664	1,043	723	676	964
Second appeals from decrees and orders	2,125	2,178	*nil*	2,374	2,158	977
Total of all appeals	2,813	2,842	1,043	(*a*) 3,097	2,834	1,941

(*a*) Of these, a group of 164 were decided by a single ruling.

Mode of disposal of work.

8. The procedure in force in the Chief Court is that the memorandum of appeal is first submitted to a single Judge in Chambers, who, with or without sending for the files, decides whether or no a case is made out to go to an Appellate Bench.

Judicial.

Section B.—Chief Court, Lahore.

The following table shows the number of cases thus disposed of by a Judge in Chambers in 1883 and 1884:—

	Total number disposed of.		
	By a Judge in Chambers.	By a Bench.	Total.
1883	1,313	1,784	3,097
1884	1,307	1,527	2,834
1885	519	1,422	1,941

Arrears of the Chief Court.

9. The next statement shows the arrears pending at the close of the years 1883, 1884, 1885, and 1886.

	Pending in Chambers.	Pending before a Bench.	Total pending.
1883	318	1,355	1,673
1884	452	1,302	1,754
1885	88	794	882
1886	344	1,464	1,808

Revision cases.

10. Besides the appeals shown above, the Court disposed of numerous applications for revision in Civil cases and this class of work, owing to recent legislation, is likely to increase. The figures are as follows:—

	Number of applications for revision.	
	Instituted.	Decided.
1883	707	605
1884	792	784
1885	1,139	1,097

Of these 92 per cent. were dismissed in 1885, 71 per cent. without calling for the files: this branch of the work cannot, therefore, be considered as of serious importance. The Court also disposed of the following work in 1884:—

	1884.	1885.
Original Matrimonial	2	2
Uncontested applications for probate or administration	11	5
References under section 611 of Civil Procedure Code	11	20
Applications for sanction of sale of land in execution	117	108
Miscellaneous applications	597	523

The fourth class of cases—applications for sanction of sale of land in execution—have been transferred since September 1885 from the Chief Court to the Financial Commissioners.

Decrease of work in 1885.

11. So far, then, as the figures of 1885 are concerned, it might be supposed that the work of the Chief Court is very much decreasing. But this conclusion would be erroneous. The Divisional Courts were working during almost the whole of 1885 on the Bench system, and from the decision of a Bench there was no appeal in cases under R500. But in November 1885 the Bench system was broken up, on the ground that the benches of two Judges sitting together could not dispose of the work. The Divisional Judges therefore sat separately, and six Additional Divisional Judges were temporarily appointed for six months to clear off the arrears.

Judicial.

Section B.—Chief Court, Lahore.

The consequence is, we are informed that the number of appeals to the Chief Court has considerably increased; and the number filed during 1886 was 2,981, which is slightly larger than the figure of 1884.

Criminal work.

12. The Criminal work disposed of by the Chief Court for the years 1883, 1884 and 1885 was as follows:—

	1883.	1884.	1885.
Criminal references for confirmation of capital sentence	91	61	98
Criminal appeals	502	481	550
Criminal revision cases	1,218	1,387	1,358
Miscellaneous cases	...	31	60

Three original criminal trials were held by the Court in the year 1884.

Sittings of the Chief Court.

13. The work of the Court is thus distributed: Each of the four Judges sits every day, except on the gazetted holidays and the last Saturday of the month, either in Court or in Chambers. On the 1st day of each month the four Judges meet for the consideration of administrative business. Ordinarily two benches sit every third day, and on the intervening days, two Judges form one bench and two sit in Chambers. On the days on which the Judges sit in Court, Chamber business is disposed of between 10 A. M. and 11 A. M., and 2 P.M. and 2½ P.M., and often again after the Court has risen.

During the months of June and July 1886, the Court sat on 45 days, excluding the meeting days, and the amount of work done was as follows:—

	Disposed of in Court.	Disposed of in Chambers.
Civil appeals	137	379
Criminal appeals	50	29
Civil revision	79	242
Criminal revision	80	146
Capital references	12	...
Miscellaneous	31	119

During these two months the number of Civil appeals instituted was 701, so that, though 516 were disposed of, the number pending increased by 185.

Ministerial Establishment, Registrar, and Deputy Registrar.

14. Turning now to the Ministerial establishment of the Court, we are informed that there is no separate staff for Civil and Criminal work. The duties of the Registrar and the Deputy Registrar are thus described:—

"The Registrar is the chief Executive and Administrative Officer of the Court. He deals with the correspondence, reviews the periodical returns of the Subordinate Courts, writes the annual reports, notes on all reported criminal revision cases, as also on those called for on the periodical statements, arranges appointments, transfers and promotions of Munsiffs, examines for departmental examinations of Assistant and Extra Assistant Commissioners, and competitive examinations of Extra Assistant Commissioners and Munsiffs, and sets papers for departmental examinations of Tahsildars and Munsiffs.

"The Deputy Registrar deals chiefly with the Judicial work of the Court, examines all appeals and applications filed to see that they are in accordance with the provision of the law, fixes dates of hearing, and keeps up the cause list and certain prescribed registers, and carries on correspondence arising in the Judicial Department in connection with cases."

Salaries of Subordinate Officials.

15. The salaries of the different subordinate officials seem generally moderate, and we do not feel called on to make any special recommendations regarding them. We observe that the pay of the two Head Clerks in the General and Judicial Departments, the Serishtadar and Deputy Superintendent of the Vernacular Office, and the Librarian, are all somewhat higher than the pay of the corresponding

offices at Allahabad; but we believe that it is rather more difficult to get educated persons for such offices in the Punjab than in the North-Western Provinces, and though the general run of salary is higher at Lahore, the number of clerks and the total cost of the office are less than at Allahabad.

Translators.

16. Translators are expected to translate 2,000 words a day; and it is calculated that in October and November last they translated 471,000 words a month. Their salary being R1,420, the cost of translation comes to 330 words per rupee. This is cheaper than at Allahabad where the daily task is 1,200 words, and the cost of translation 190 words per rupee. When translation is done for parties it is charged for at the rate of R6 per 1,000 words, and there is a further charge of R3 for examination. These rates more than cover the cost to Government. The translators are allowed to take all the Court holidays, and do not apparently work in the long vacation.

Copyists.

17. With regard to copyists, we learn that they are expected to do 20 to 24 pages of copying, at 150 words per page, at which rate they should do from 3,000 to 3,600 words a day. The statistics given us show that six copyists working for two months, June and July, and five copyists in August, did 9,069 pages or 1,360, 350 words, which amount to 533½ pages, or 80,020 words each per month: they worked for 403 days in the three months and copied 3,370 words each day. The average pay of each copyist was R144 for the three months: therefore his 80,020 words cost R44⅔, or 1,665 words per rupee. This is the cheapest rate at which copying is reported to have been done in any High Court.

Section-writers.

18. Section-writers are expected to write at the rate of 1,440 words for Government; but when employed for parties, the rates paid are R1-6 per thousand words for copying, of which ten per cent. is charged for examining. These sums apparently are not paid into a fund, but each section-writer gets what he earns; and it is stated that they receive on an average R40 per mensem for copying 8 pages, or 1,200 words a day. These rates seem rather too liberal, compared with the work done by the salaried copyists, and the pay they get for it.

Paper-books.

19. With regard to the paper-book we are informed that in cases valued between R100 and R5,000, a rate of 1 per cent. on the value, up to R25, is paid by the parties; and in cases exceeding R5,000 in value, the actual cost of copying and printing is paid by them in each case. Statistics have been furnished us regarding ten cases, taken at random, below R5,000 in value, in which the cost of printing was R60 and the printing fee @ 1 per cent., R76: and we are told that in the long run the printing fee may be taken as covering the expenditure, though in some cases the fee exceeds and in some it falls short of the cost.

Conclusion.

20. We have no recommendations to make with respect to any financial saving to be effected in the cost of the establishment of the Chief Court, which appears to us to be fixed with a praiseworthy regard for economy.

The 5th March 1887.

SECTION C.—COMPARATIVE STATISTICS OF THE WORK OF HIGH COURT JUDGES.

Comparison of work done and time given by the Judges

1. In submitting to the Government of India our Note on the Lahore Chief Court (Section B of this chapter), which is the last of our series of Notes on the High Courts, we think it may be useful to summarise and compare the information we have collected as to the amount of time given by the Judges to sittings in Court, and the number of cases disposed of by them.

Calcutta. Statistics of Finance Committee's Note.

2. With regard to the Calcutta High Court, paragraph 6 of the Finance Committee's Note (Section C, Chapter V, Volume II of the Report) contains all requisite information concerning the usual practice of the Court, and the average statistics of work done in the last five years. The Judges on the Original Side sit generally for 6 days in the week; on the Appellate Side on 5 days only; but of late some Appellate work has been done on Saturdays. The number of working days for Appellate Courts is reckoned at 193: for Original Courts 223 in the year. The Original work engaged the entire time of 2 Judges for 223 days each and 64 days of a third Judge's time: that is, it occupied $2\frac{1}{4}$ Judges. The Appellate work occupied 4,448 Benches, or in round numbers 9 Judges, for 193 days of each year. This accounts for $11\frac{1}{4}$ Judges, which is about the full number actually employed on an average in those five years. In July 1886, when there were 12 Judges besides the Chief Justice, and work was carried on at rather high pressure, and one or two Appellate Benches sat on four Saturdays out of five, each Judge sat on $21\frac{10}{13}$ days.

Statistics of Report of 1885.

3. The Annual Report of the High Court for 1885, paragraph 48, gives the number of Judges during each month for 1883, 1884, 1885. The average number in 1883 was $10\frac{5}{6}$, in 1884 $11\frac{1}{12}$, in 1885 $13\frac{7}{12}$. In this last year the full number of 15 Judges were appointed in order to clear off the accumulated arrears, but owing to absences on leave, there were only 5 months in which the whole number of 15 Judges sat. As the work done in 1885 was exceptionally large, an additional column has been added to the table at the end of this Section, in order to shew the statistics of that year, as well as the average figures of the five years.

*Madras. Statistics of Finance Committee's Note.

4. The mode of carrying on work in Madras is stated in paragraph 25 of the Finance Committee's Note (Section B, Chapter V, Volume II of the Report). When the Chief Justice and the four Puisne Judges are all sitting, one Original Court and two Appellate Benches can be formed: but the Judges do not sit on Saturdays, and four out of the five Judges also absent themselves on one other day in the week. During the last September and October the Court sat for 40 days; and only on 21 days were all five Judges present: there were altogether 169 sittings, equal to an attendance of five Judges for $33\frac{4}{5}$ days in the two months: there were 5 native holidays and 16 Saturdays and Sundays on which the Court was closed.

Statistics of Report of 1885.

5. The Annual Report for 1885 on Civil Justice, paragraph 13, states that the Court sat 217 days on the Original and 196 on the Appellate Side; and the figures given show that the work done involved the sitting of one Judge for 309 days on the Original Side, and of one Judge for 479 days on the Appellate Side. This is equal to the work of about $1\frac{1}{3}$ Judges on the Original Side and about $2\frac{1}{3}$ on the Appellate Side, supposing them to sit for 200 days in the year. It may perhaps be roughly taken, for the purposes of our statistical comparison, that two Judges are engaged in Original and three in Appellate work.

Section C.—Comparative Statistics of the Work of High Court Judges.

Bombay. Statistics of the Finance Committee's Note.

6. In Bombay the Chief Justice and 6 Judges form two Appellate Benches and three Original Courts. The Appellate Benches do not sit on Saturdays, and the Original Courts sit on Saturdays but not on Wednesdays. We have received the details of the sittings from 9th August to 8th October 1886, 61 days in all : the Court sat on 40 days ; there were 5 native holidays and 16 Saturdays and Sundays (or Wednesdays and Sundays).

Statistics of the Annual Report of 1885.

7. The Annual Report of 1885 shews the number and names of the Judges, but gives no information as to the number of days the Court sat, or the number of sittings devoted to Original or Appellate work. We have therefore taken the number of Judges engaged in Original work as 3, and in Appellate work as 4, which roughly represents the actual number.

Allahabad. Statistics of the Finance Commissioner's Note.

8. In Allahabad the Chief Justice and four Judges usually form two Appellate Benches and one Judge sits in Chambers. They sit every day in the week: the number of days the Court was open in 1886 was 231. In June 1886 there were no native holidays, and each Judge sat for 26 days. In July there were two native holidays, and each Judge sat for 25 days.

Lahore. Statistics of the Finance Commissioner's Note.

9. In Lahore the Judges sit on Saturdays, except the last Saturday of the month. The first day of every month is a "meeting day," at which important questions affecting the Judicial Administration of the Province are discussed, and orders passed. On other days they sit either in Bench or in Chambers, a large number of the memoranda of appeal being disposed of by a single Judge in Chambers. In June and July 1886 the Court sat 47 days (2 of which were meeting days); there were 8 Sundays, 2 last Saturdays and 4 native holidays; total 61.

Conclusion as to the number of days the Judges were employed.

10. The conclusion to be drawn from this summary is that the Judges of the Allahabad High Court sit for the largest number of days ; then those of the Lahore Chief Court; then the Bombay and Calcutta High Courts; and the Judges of the Madras High Court sit for the smallest number. Taking the details which have been furnished us—

the Allahabad Judges sat for		51	days out of	61	
Lahore	,,	47	,,	61	
Calcutta	,,	$21\frac{10}{13}$	,,	31	
	equal to	$42\frac{3}{4}$	,,	61	at a time of unusual pressure.
Bombay		40	,,	61	
Madras		$33\frac{4}{5}$	,,	61	

These statistics would be more strictly trustworthy if the same 61 days could have been used for shewing the work of all the Courts; but the materials at our disposal do not enable us to supply this information. In the 61 days used for the Calcutta and Lahore Courts there were 4, and for the Allahabad Court 2, native holidays; and in the 61 days used for Bombay and Madras there were 5: the difference therefore is not very material. It would be very desirable if the same full details of the number of Court days and of Judges sitting which are given in the Madras Civil Justice Report for 1885, page 3, were supplied by all the High and Chief Courts.

Statistics as to work disposed of.

11. The table at the end of this Section compares the work done by each of the High Courts, and the Chief Court, in 1885, and the average quantity of work done by each Judge. We have not attempted to include every kind of work performed, but

have chosen those items which represent the largest quantity and the most important class of cases. The assumption has been made that on the Original Side an Original Civil suit and a Sessions case are equal to each other: on the Appellate Side one Regular appeal or first appeal on the facts has been taken as equal to 7 special appeals, or appeals from Appellate decrees on points of law (the "further" appeals of the Punjab, being on points of fact, have been treated as first appeals), or 7 Criminal Appeals or Revisions. This assumption is somewhat hypothetical and may be contested, but it is founded on the best information we can obtain, and it is, we understand, the basis used in some Courts for settling the daily Cause lists. In the case of the Calcutta High Court we have given an additional column shewing the average annual work of the 5 years, 1881—85, as more trustworthy than the statistics of 1885, when three extra Judges were appointed to clear off arrears, and work was carried on at somewhat higher pressure. According to these figures the average work done by a Judge on the Original Side was highest in Bombay and lowest in Madras: but, in the exceptional year 1885, Calcutta stood higher than Bombay. As regards the disposal of Appellate work, the Lahore Court stands first: Allahabad and Madras are nearly equal; then comes Calcutta; and Bombay is by far the last.

Manner in which these statistics are intended to be used.

12. We need hardly add that these statistics have to be read with a knowledge of the circumstances of the case. That knowledge the series of Notes on the Courts by the Finance Committee and the Finance Commissioner will to some extent supply. Thus in Bombay the number of the Original suits is swelled by a very large number of insolvency proceedings, the great majority of which are uncontested and are of the simplest kind—see paragraph 24 of the Finance Committee's Note (Section A, Chapter V, Volume II of the Report). On the other hand, in Bombay, an exceptional amount of attention is said to be given by the Judges to the study of the periodical Criminal returns of work sent up by Magistrates, and this is done out of Court and does not appear in our statement. Again in the Punjab the disposal of an unusual amount of work is facilitated by the system described in paragraph 8 of our Note (Section B of this Chapter), whereby a large number of appeals are summarily rejected by a single Judge sitting in Chambers, without calling for the file. We, therefore submit these statistics to the Government of India only as a basis for further discussion, in case they may desire to carry the matter further, and to lay down, after consulting the Courts, some ratios which may be accepted as a standard for testing the work done by them on an equal and uniform system.

As well as those in paragraph 10.

13. These remarks and reservations do not, however, apply as much to the statistics summarised in paragraph 10, from which we conceive that a direct conclusion can be drawn without much risk as to the amount of time given by the Judges of the different Courts to the disposal of work.

Uniform statistical tables to be prescribed for Annual Reports.

14. In conclusion we venture to suggest that it would be a great convenience to officials engaged on such an enquiry as ours has been into the cost and work of the High Courts and Chief Court, if the Government of India could see its way to prescribe a set of uniform statistical tables to be filled up by all the Courts in their Annual Reports.

The 5th March 1887.

Judicial.

Section C.—Comparative Statistics of the Work of High Court Judges.

Statistics of the chief classes of work disposed of by the High Courts and Chief Court.

(See para. 11.)

	Calcutta.		Madras, 1885.	Bombay, 1885.	Allahabad, 1885.	Lahore, 1885.
	Average of 5 years, 1881—85.	1885.				
	1	2	3	4	5	6
			ORIGINAL WORK.			
1. Original, Civil Suits . .	665	878	370	1,006	...	...
2. „ Sessions Cases .	56	41	68	37	...	...
3. Total Original Work . .	721	919	438	1,043	...	...
4. Number of Judges employed .	2¼	2⅓	2	3	...	...
5. Average number of cases per Judge	320	394	219	348	...	...
			APPELLATE WORK.			
6. Appeal from Original Decrees	355	438	141	83	264	800
7. „ „ Appellate „	2,915	4,604	1,054	464	1,959	939
8. „ „ Orders . .	394	438	201	...	377	202
9. Criminal Appeals . .	779	862	532	219	685	555
10. „ Revisions . .	602	676	695	580	858	1,358
11. Total Appellate Work (on the calculation that 1 Regular=7 Special or 7 Criminal Appeals or Revisions) . . .	1,024	1,378	496	270	817	1,236
12. Number of Judges employed .	9	11¼	3	4	5	5
13. Average number of cases per Judge	114	122	165	68	163	247

Authorities for the above statistics—

Column 1. See paragraph 6 of Section C, Chapter V, Volume II of Finance Committee's Report and paragraph 2 of this Note.

Column 2. Item 1, paragraph 3; items 6, 7, and 8, paragraphs 45 and 46, Civil Justice: item 2, paragraph 43; item 9, paragraph 71; item 10, paragraphs 82 to 84, Criminal Justice.

Column 3. Item 1, paragraph 31; items 6 to 8, paragraph 33, Civil Justice: item 2, paragraph 21; item 9, paragraph 23; item 10, paragraph 24, Criminal Justice: items 4 and 12, see paragraph 5 of this Note.

Column 4. Item 1, paragraph 32; items 6 to 8, paragraph 42; item 8, statement 10, page 64, Civil Justice: item 2, paragraph 22; items 9 and 10, paragraph 41, Criminal Justice: items 4 and 12, see paragraph 7 of this Note.

Column 5. Items 6 to 8, paragraph 46, Civil Justice: item 9, paragraph 65; item 10, paragraph 75, Criminal Justice.

Column 6. Items 6 to 8, paragraph 54, Civil Justice: item 10, paragraph 73, Criminal Justice: item 9, paragraph 72, gives the number of Criminal appeals instituted, not disposed of; but as it states that the number pending at the close of the year was less by one than the number pending at the commencement, the number disposed of must have exceeded by one the number instituted.

SECTION D.—LAW OFFICERS.

Cost of the Law Officers.

1. The cost of the Law Officers and their establishments in Bengal, Madras, and Bombay, is stated in the Civil Estimates for 1886-87 as follows (the Legal Remembrancer, his Deputy, and the two Government Pleaders in Bengal, are not referred to here, as they are dealt with in the Note on the Provincial Contract with Bengal, Chapter VIII of Volume I of the Finance Committee's Report, paragraphs 148—157):—

	Bengal.	Madras.	Bombay.
	R	R	R
1 Advocate General	37,620	26,250	24,000
1 Standing Counsel	16,000	...	...
1 Solicitor to Government . . .	24,000	14,700	30,000
Advocate General's Establishment .	3,760	1,380	2,400
Government Solicitor's Establishment .	12,000	600	...
1 Official Trustee	Paid by commission	...	...
Government Pleader	...	6,000	3,600

LAW OFFICERS, BENGAL.

The Advocate General.

Advocate General's duties.

Letter of Government Solicitor to Secretary, Home Department, No. 878 of 22nd July 1886.

2. The Advocate General's duties, so far as they are connected with business which passes through the office of the Government Solicitor, are to act as chief legal adviser of the Governments of India and Bengal, and as the leading advocate of these Governments in all litigation on the Original Side of the High Court, in appeals arising out of such litigation, and in references by the Revenue Board under the Stamp Act.

The Advocate General has also to advise on matters referred to him by the Legal Remembrancer for opinion, and to conduct cases for Government on the Appellate Side, on the requisition of the Legal Remembrancer. He may also be consulted direct by Heads of Departments.

He is also *ex officio* a Member of the Bengal Legislative Council, and has the control of the institution of suits for religious and charitable purposes; and he may certify for a review of a criminal order by the High Court under Section 26 of the Letters Patent.

His extra remuneration.

3. Beyond his salary the Advocate General gets no remuneration for his services, except—

(1) in cases in which, in a suit by or against the Secretary of State, or an officer of Government whose case the Law Officers are instructed to conduct, costs are awarded to Government and recovered; and

(2) in cases in which he is consulted or acts by order of the Board of Revenue in suits or proceedings relative to Wards' estates; in these cases the Advocate General's fees are paid by Government in case of their not being recovered from the opposite party.

Recommendations of Committee of 1875.

4. The position of the Advocate General was considered by a Committee in 1875, and the Government of India, adopting the recommendations of that Committee, determined, in September 1879, to leave untouched, for the present, the existing arrangement

as to the Advocate General's salary, but, in addition to his existing work, to require the Advocate General, who, it was observed, had accepted the post subject to future changes of system, without additional remuneration—

(1) to take up cases in which the Crown is concerned, and which, for special reasons, the High Court transfers from the file of District Courts to its own;

(2) to appear in appeals coming from districts to the High Court, when required to do so by the Local Government at the motion of the Legal Remembrancer.

It was observed by the Committee that the average of such appeals for the last four years had been 28 per annum, and that the cost of employing leading Counsel in each case was estimated at R14,600 per annum.

Advocate General's duties in respect of criminal cases in the High Court.

5. We notice that the Committee of 1875, in defining the duties of the Advocate General, described it as his duty "to act as Advocate for Government in all suits, civil or criminal, arising in the Original jurisdiction of the High Court. Practically he acts as Advocate in civil suits, but not in criminal suits, unless they are of such importance as to require his services." The Government of India, in paragraph 4 of their Resolution, apparently accepted this definition. We are informed, however, by the Government Solicitor that the practice of sending briefs to the Advocate General in important criminal cases, which prevailed at one time in the High Court, has fallen into abeyance, and that the whole of the duty of conducting prosecutions is thrown upon the Standing Counsel. The Government Solicitor informs us that he has been unable to trace the causes which led to this modification of the previously existing practice. It would appear to have come about through inadvertence, and the former practice ought, we think, to be restored. At the Madras and Bombay High Courts the rule is, we understand, for the Advocate General to appear in cases involving a capital charge, and in cases in which the Government has an especial interest, as, for instance, prosecutions for offences connected with the coin of the realm. It is probable that one reason for retaining the services of an official as highly paid as the Advocate General was that the Crown should have the advantage of the best legal ability available, both in capital cases and in cases in which its fiscal interests were involved, Apart from this as will be seen immediately, we are by no means satisfied of the necessity of retaining so highly-paid an official as the Standing Counsel, and if the conduct of all murder and revenue prosecutions were entrusted to the Advocate General, this part—and a very important portion of the Standing Counsel's present duties it is—would be provided for.

Work done by Advocate General.

6. The work done for the Government by the Advocate General in 1885, so far as the Solicitor to Government was concerned, was as follows:—

Opinions	98
Revenue case	1
Suits	4
Appeals	2
Case referred for opinion as to the prosecution of an attorney	1
Agreements settled	2
Drafts settled	3

In the first of the four suits, a fee, will, the Solicitor informs us, be payable if costs are allowed to Government; in the second, costs were allowed; and a fee was payable in the third, which referred to a Trust Fund. The

Advocate General's opinion was also taken at the instance of the North-Western Provinces Government and a fee allowed for it, though, if the North-Western Provinces Government had referred the question through the Government of India, he would have been bound to give the opinion without a fee.

The Advocate General was consulted on twenty-eight occasions by the Legal Remembrancer, and appeared three times in Court on behalf of Government at his request. He also is frequently consulted in an informal way by officials of the Bengal Government, and of the number of such consultations no record has been kept.

Salary of Advocate General,

7. The salary of the Advocate General is a very large one, and the question has naturally occurred to us whether, supposing the quantity of the work to remain unaltered, a successor could or could not be found, who would be fully qualified for the post, but would accept it on a lower salary. The duties may have been more arduous in former times, but we have been informed that during the residence of the Government at Simla, it is frequently found more convenient to dispose of legal questions in the Legislative Department than to refer them for the Advocate General's opinion at Calcutta. If this practice is, on the one hand, a justification for the existence of a second Secretary in the Legislative Department, it seems to point, on the other, to the propriety of some reduction in the Advocate General's salary. We recommend that, on the occasion of a future appointment, the question should be considered whether a salary of R2,000 per month is not sufficient to secure the services as Advocate General of a leading member of the Calcutta Bar. The suggestion has been made to us that such a reduction would not prevent any of the leading Counsel from accepting the post when a vacancy occurs. We have not the professional knowledge requisite to enable us to give an independent opinion on the subject, but we recommend that the experiment should, at any rate, be tried.

need not be altered if work is increased.

8. If, however, it is found possible, by throwing more work on the Advocate General and utilising the services of the Clerk of the Crown as Crown Prosecutor, to do away with the appointment of Standing Counsel altogether, then we do not think the present salary will be found capable of any diminution.

Appointment to be held for a limited period.

9. In any case we recommend that, in future, appointments to this office, as well as to all the other offices treated of in this Note, should be made for a limited period only, such as five years, and not as now in permanence. This will protect Government interests from loss in case it is found that the selection made does not turn out a satisfactory one, or in case the official selected deteriorates in capacity to carry out the duties of the post.

His establishment.

10. The Advocate General's establishment, R3,200, is higher than that of Bombay, R2,400, or Madras, R1,380, and might, we should think, without inconvenience, be curtailed to the same figure as in Bombay.

The Standing Counsel.

Duties and work of Standing Counsel.

11. The Standing Counsel acts as Junior Counsel to Government, draws pleadings and assists the Advocate General in Government suits, conducts the prosecution of all criminal cases committed to the Sessions, advises Government in all cri-

minal matters, settles all the more important Government contracts, deeds, bonds of indemnity, &c., and does all conveyancing work requiring the assistance of Counsel. He appears for the Crown on the hearing of applications in the High Court to sue *in formâ pauperis*.

The number of Sessions cases committed for trial in the High Court has been considerably lessened since the passing of the Presidency Magistrate's Act: the average commitments now number 44 and the average time occupied annually in Sessions is about 48 days.

	Number of cases.
1874-75 . .	168
1875-76 . .	157
1876-77 . .	155
1877-78 . .	51
Average for last 5 years	44

The amount of civil Government work has during the last year or two increased, owing to claims made by Commissariat contractors on transactions connected with the late Kabul War. Seven suits, thus arising, are now pending, in respect of which considerable work falls on the Standing Counsel.

His fees.

12. The rule which governs the matter of fees in the case of the Advocate General applies also to the Standing Counsel, in addition to which he receives usually a fee of ten gold mohurs in appeals from the decisions of a Presidency Magistrate, and a fee of one gold mohur on settling an indemnity bond, which is paid by the person who gives the bond.

Recommendation of the Committee of 1875.

13. The position and duties of the Standing Counsel were considered in 1875 by the Committee, to which reference has already been made. They observed:—

"Mr. Pitt-Kennedy considers that he is very well paid for the work that he does. Moreover, he considers that a good deal of power is wasted by employing him to settle documents which are almost common forms, and to prosecute criminal suits of a very plain and unimportant character. In practice, he says that he hands over to a Junior Barrister, technically termed 'a devil,' three quarters of the criminal suits to which he is supposed to attend.

"Upon this state of things two suggestions occur to us. The first is that business, which does not require the attention of such an officer as the Standing Counsel, should be kept out of his hands altogether. The second is that, as the Standing Counsel is now at least amply paid, and as it is proposed to decrease the amount of business coming to him, he may properly receive less salary or be required to undertake some other work. It will be seen when we speak of the Government Solicitor, how we propose that the business, whether relating to drafts or criminal prosecutions or to other things, shall be divided, so that there should be brought to the Standing Counsel only that which is worthy of his intervention. Of course, no alteration, such as we propose, can be made during Mr. Pitt-Kennedy's incumbency without his consent. Subject to that salvo, we make the following specific recommendation with respect to the Standing Counsel:—

"(*i*) That, in addition to his present work, he be required to appear for Government in all criminal cases in the High Court in which the Legal Remembrancer requires him to appear."

Upon this recommendation the Government of India resolved (Resolution of 18th April 1879, paragraph 5), that, in addition to his present work, the Standing Counsel should be required to appear for Government in all criminal appeals to the High Court, which involve questions of importance or difficulty, and in which the Local Government, at the instance of the Legal Remembrancer, requires him to appear.

Fees paid for appearance in criminal appeals in High Court.

14. This rule was, however, subsequently set aside. On the 29th October 1880, the Government of India remarked that, on the occurrence of a vacancy, it had been found difficult to secure the services of a competent Standing Counsel, subject to the additional duties imposed by the Resolution of 18th September 1879;

and decided, in anticipation of the sanction of the Secretary of State, that the conduct of criminal appeals in the High Court, in which the Government directed the Standing Counsel to appear, should be paid by special fees. This arrangement was sanctioned by the Secretary of State. On the occasion of a temporary substitute being appointed to act for the Standing Counsel, the rule provided by the Resolution of 29th October 1880 for the then incumbent was extended to his *locum tenens*. The sanction of the Secretary of State was asked in April 1881 and given 16th June 1881.

Payment of such fees should be reconsidered at next appointment.

15. It is unnecessary to discuss the propriety of this arrangement, as the Government is pledged to it, but we recommend that, on the occurrence of a vacancy, the Government should consider whether it is necessary to continue the concession to Mr. Phillips' successor, if a successor is appointed. It will be seen immediately, however, that we consider the necessity of the continuance of the office of Standing Counsel as open to doubt.

Work of Standing Counsel

16. The work done by the Standing Counsel in 1885 was as follows :—

Cases at the Sessions	40
Insolvency opposed	1
Appearances in applications to sue *in formâ pauperis*	20
Appearances in connection with suits	3
Papers drawn or settled in civil cases	12
Opinions in connection with civil suits	13
Opinions in connection with criminal suits	7
Deeds settled	4

Apart from the Sessions cases, the largest number of cases in which the Standing Counsel appeared was, it will be seen, in enquiries as to the right to sue *in formâ pauperis*. The question has been raised in the Finance Committee's Note on the Madras High Court (Section B, Chapter V, Volume II of Report, paragraph 33), whether these enquiries, which are of an extremely simple character, involving hardly any other point than whether the petitioner is possessed of R100, might not advantageously be disposed of by the Registrar or other person appointed by the Court. We think that the conduct of such an enquiry before such a tribunal as a High Court Judge and by an officer of the status of the Standing Counsel is an unnecessarily expensive proceeding. All that can be necessary in such a case could, apparently, be done before the Registrar by the Government Solicitor, if the Code so permitted.

The Standing Counsel's work may, therefore, be divided into—

(1) his work in the High Court as Crown Prosecutor or in connection with civil suits, or insolvency and pauper cases;

(2) his work in Chambers, in giving opinions on cases and settling deeds.

how performed in Bombay and Madras.

17. There is no Standing Counsel in Bombay or Madras, and we believe that the work of the first class is there done by the Clerk of the Crown or Crown Prosecutor and the Advocate General, and that of the second class by the Government Solicitor and the Advocate General. The question, therefore, naturally arises why the same arrangement should not be sufficient in Calcutta.

Mr. Phillips' opinion.

18. We have held a conference with the Advocate General and the Standing Counsel and append their written opinions (Appendix A) as to the possibility of any reduction. It will be seen that Mr. Phillips considers that his salary is not more than sufficient remuneration for his work as Crown Prosecutor alone. But in Bombay the Clerk

of the Crown receives R600 and in Madras the Crown Prosecutor receives R500 per mensem; and the number of Sessions cases there is equal to or greater than the number at Calcutta, being about 40 in Bombay and 74 in Madras.

Abolition of Standing Counsel suggested.

19. In their Note on the Calcutta High Court, the Finance Committee omitted to suggest that supposing the work of the Clerk of the Crown as regards balloting for the Jury and custody of the documents could be performed by the Registrar or one of his Assistants, the Clerk of the Crown himself might be set free to act as Crown Prosecutor. No doubt, under such a system the Government would not secure the services of as experienced an officer as it now obtains for the appointment of Standing Counsel; but if it were understood that the Advocate General is bound to appear in the more difficult cases, this would be a matter of less importance. If this arrangement is feasible, the second class of work by itself would hardly justify the retention of a Standing Counsel, even though it be larger in volume, as is contended, than the same kind of work in Bombay and Madras. If a deed presents no difficulty, it should be disposed of by the Government Solicitor: if it presents difficulty, by the Advocate General.

or reduction of salary.

20. If, on the other hand, it is found necessary to retain the appointment of Standing Counsel, then we think that the question should be considered at the occurrence of the next vacancy, whether the salary ought not to be reduced. Here, again, as observed in paragraph 7, we have not the special professional knowledge which is required to enable us to offer distinct advice to the Government; but the suggestion has been made to us by persons who have such technical knowledge, that eminent and capable Barristers would willingly accept the post on a salary of R1,200 or R1,000 with its present duties; and if this is the case, and the work would be performed as efficiently as it now is on the higher salary, we think the reduction should be made.

The Government Solicitor.

Duties of the Government Solicitor.

21. The Government Solicitor conducts all suits to which the Secretary of State is a party, gets up the evidence, prepares and issues the briefs and attends in the High Court or the Presidency Small Cause Court during the hearing. He instructs and prepares a brief for the Standing Counsel in all cases committed to the Sessions. He is the Public Prosecutor in the Presidency Magistrates' Courts, and acts as such in all cases of importance, in which he is called on to act by the Deputy Commissioner of Police or any Head of a Department. He also prepares briefs for Counsel in appeals from the Presidency Magistrates to the High Court. He holds consultations with the Deputy Commissioner of Police regarding the prosecution of these cases or regarding the investigation into any cases of special difficulty. He attends to cases in the High Court in which parties apply to sue *in formâ pauperis*. He takes charge of Government deeds, does all conveyancing work for Government, conducts examinations of title, settles contracts, prepares indemnity bonds for Government, and prepares a brief for, and holds consultations with, the Advocate General and Standing Counsel concerning any work of this kind. He receives remuneration, in addition to his salary, in the cases already mentioned in writing of the Advocate General (paragraph 3), and, in addition, in cases in which he prepares an indemnity bond; the scale of charges in these cases is from one to three gold mohurs; he is also

specially remunerated in cases in which a contractor with Government is liable to pay for the preparation of the contract, but does not employ a separate Solicitor. In these cases he gets one-half the ordinary fee.

Recommendation of Committee of 1875.

22. The duties and remuneration of the Government Solicitor were considered by the Committee of 1875, who found that, regard being had to the nature and character of his work, he was not overpaid. They observed, however, that it was the practice of the Government Solicitor to send in all the papers relating to a matter on which the advice of the Advocate General was required, with a simple covering letter, without either expressing an opinion or even stating clearly the point on which an opinion was sought. This course the Committee regarded as objectionable. They recommended that, when Government officials wanted advice, they should send to the Government Solicitor only the relevant papers with a statement of the points on which they required advice, and that the Government Solicitor should express his own opinion upon the point submitted, except when he considered it necessary to take the opinion of the Advocate General or Standing Counsel. These recommendations were adopted in the Government Resolution of 18th September 1879. It is obvious that their tendency was in the direction of increasing the work of the Solicitor and diminishing that of the Advocate General and Standing Counsel.

Work done by Government Solicitor.

23. The work done by the Government Solicitor for Government in 1885 was as follows:—

Preparing cases for the opinion of the Advocate General, conferences with him thereon, and engrossing and despatching the same	98
Drawing instructions for the Advocate General and Standing Counsel to peruse and advise in matters connected with civil and criminal cases	27
Preparing a double set of briefs in civil suits for the Advocate General and Standing Counsel and attending Counsel therewith in Chambers and in Court	4
Preparing briefs for the Standing Counsel in pauper suits and attending at the hearing	20
Preparing briefs in appeals from decisions of the Presidency Magistrate	2
Prosecutions in the Police Court	147
Preparing briefs for Sessions and attending at hearing	40
Indemnity bonds, contracts, deeds, &c.	48

Besides the above, the Government Solicitor informed us that no record was kept of much of the work which he performs for Government, conferences, consultations with the Advocate General and other officials, &c., and other matters which do not admit of being tabularly stated.

His remuneration not excessive.

24. Mr. Adkin, the Acting Government Solicitor, has represented to the Committee that the tendency of late years has been to throw an increased amount of Government work upon his office, and he asserts that the remuneration received is less than could be earned for a similar amount of work in private cases. The duties at the Police Court require the exclusive attention of one competent subordinate, who attends one of the Police Courts every day, besides occupying the attention of the Government Solicitor himself for some time during every day, in conferring with and advising his subordinate. We pointed out to him the fact that the number of cases in which his Deputy appears to prosecute in the Presidency Courts is immensely greater than the number in Bombay; he was unable to offer an explanation of the difference (other than the fact that in

Bombay it is the rule for the Police to conduct the prosecution, the Government Solicitor being only called in in specially heinous or difficult cases), but stated that in his opinion no cases were made over to him in which his intervention and the appearance of his Deputy in Court were unnecessary, or which could safely be entrusted to an Inspector of Police. We print as Appendix B to this Section a paper drawn up by Mr. Adkin showing the origin and growth of the duties of his office and the conditions under which he is held to be bound to appear on behalf of Government in cases in the Presidency Magistrates' Courts. The Government Solicitor is not provided with any establishment. The sum of R12,000 entered in the Estimates under this head represents the R1,000 per mensem paid to him as Public Prosecutor and is entirely absorbed by the expenditure involved in the performance of this duty,—that is, by the salary of the Deputy who is employed solely on this business, and that of a clerk. Indeed the Government Solicitor has applied to Government for an additional grant to meet such an exceptional case as has recently occurred, where his Deputy was engaged for three weeks continuously at the High Court during a specially heavy sessions, and another person had to be employed to appear as Public Prosecutor in the Police Courts; and this application was referred to the Finance Committee for consideration by the Government of India in a letter dated 29th July 1886. The Government Solicitor keeps a separate establishment, which is exclusively devoted to Government work, on salaries aggregating R238 per mensem, besides which the entire office is occasionally occupied for days together with Government business. Under these circumstances, although the cost to Government of the Public Prosecutor so much exceeds the sum paid elsewhere, we do not feel able to make any suggestion for retrenchment in this office.

Application for an additional grant for a substitute's fees.

25. With reference to the application already referred to, the Finance Committee did not consider the question or frame any recommendation regarding it previous to the date of their dissolution. We observe that the ground of the application is that the R1,000 is entirely absorbed in paying the existing Establishment, &c., Mr. Hume and a clerk, so that there is no margin over to meet any exceptional expenditure. We are of opinion that a salary of R900 is extremely high for the functions performed by a Deputy who, aided with advice from the Government Solicitor, prosecutes 147 cases in a Magistrate's Court, and we think that Government should hold that the R12,000 now paid is amply sufficient to provide for all necessary expenditure of this kind.

Government Solicitor to be employed in drawing leases for Government.

26. The Finance Committee was invited by the Government of India (Finance Department No. 2945, dated 7th September 1886) to consider a correspondence between the Surveyor General of India and the Home Department in connection with the question of the duties, which should devolve on the Law Officers of Government. The point raised in the correspondence was the liability of Government to defray the law expenses incurred by the lessor of a house to Government in the preparation by his own Solicitor of the lease. There appears to be no doubt that, in the absence of express agreement, a lessor is entitled to have the lease drawn by his own Solicitor at the expense of the lessee. It is, of course, open to Government to vary this rule by stipulating expressly that the lessor shall either employ the Government Solicitor, or, if he chooses to employ another Solicitor, shall do so at his own expense. As from the letter of the Government Solicitor it appears that in cases in which the

lessor does not insist on his right, the lease is prepared without cost to Government by the Government Solicitor, no question of the duties of the Law Officers seems to be involved. The question is merely one of the terms on which the Government chooses to insist with intending lessors in the matter of leases. It might be well to instruct officials who have to do with leases, in every case, to insert a stipulation that the lessor shall either accept the services of the Government Solicitor or shall pay his own.

The Official Trustee.

Duties of the Official Trustee.

27. The Official Trustee is appointed under Act XVII of 1864. He may accept all trusts other than those of a religious nature, at the request of parties in the case of new trusts, and by summary order of the Court or by decree in the case of existing trusts. Mr. J. F. Fergusson, in a letter dated 1st December 1886, informed the Finance Committee that he has now 345 trusts in his charge, and that this may be taken as the average number, which he is called upon to manage. The average number of new trusts annually received for the last ten years has been 14, and the number of trusts annually made over or distributed during the same period has also been 14. The average annual expenditure incurred has been R6,525, and the average net commission received by the Official Trustee has been R11,543, in addition to which he is allowed by the Chief Justice to make a charge of R1,000 per annum against a fund styled the audit fund, for what are termed schedule and audit charges. This grant is allowed on the recommendation of the Auditors (the Comptroller General and Assistant Comptroller General), and is, the Official Trustee informs us,(*a*) absorbed by special expenses incurred in connection with the audit. The rate of commission fixed by Section 11 of Act XVII of 1864 for the three Official Trustees at the three Presidencies, is as follows:—

Amount of work.

(*a*) See letter of 30th December 1886.

A commission of one-half per cent. on all capital moneys received, and on all such moneys invested.

A commission of two and a half per cent. on all rents collected or dividends and interest received.

Suggestion by Official Trustee.

28. In a memorandum supplied to us on December 30th, 1886, Mr. Fergusson makes the following observations:—

"The difficulty of working the Official Trustee's Act (Act XVII of 1864), to the advantage to which it might be worked, appears to the writer to arise in this way.

"Under Section XI of the Act the Official Trustee is entitled to certain remuneration on Trusts made over to him by 'the Court.' This remuneration is of itself very low, but in cases where only Government securities or landed property situate in Calcutta are concerned, it is fairly remunerative for the work to be done in such cases. Section XII, however, of the Act defines the expenses and charges to be covered by the remuneration provided by the Section XI, and, not only that, but it goes on to say [see last sentence of Section XII], 'The commission of the Official Trustee is intended to cover all the expenses and risk and responsibility of management, collection, and distribution.' Now it is confidently, but respectfully, submitted that to manage Mofussil Estates and to undertake the 'expenses and risk and responsibility of management, collection, and distribution of such estates on a commission of 2½ per cent. on all rents collected' [see last paragraph of Section XI of the Act] would be simply an act of folly, as the business could not be managed on the terms stated.

"Hence it is that certain estates [notably the estate of the late Honourable P. C. Tagore] are held by the incumbent of the office of Official Trustee for the time being as Receiver, but not in his office of Official Trustee, and on the death or removal of the Official Trustee the

property of such Trusts would not vest in the successor of the Official Trustee under Section XVII of the Act.

"It may be said that under Section IX of the Act the Official Trustee is entitled to such remuneration as he shall be declared entitled to receive under the Deed appointing him trustee and may therefore make his own bargain, but the trusts lastly referred to [*i.e.*, trusts in regard to Mofussil Estates held by him as Receiver] are not new but existing trusts, and therefore come under Section X and not under Section VIII of the Act. Moreover, even in the case of new trusts of the description now under consideration, it is difficult, in the face of the rate of remuneration provided and laid down under Section XI of the Act, to get settlers to agree under Section IX to a higher rate of remuneration than provided by Section XI. The writer is at present engaged in a discussion on this very subject with regard to a proposed trust of a large Mofussil Estate, of which it is desired that he should undertake the Trusteeship as Official Trustee."

We think that the question thus raised should be considered, and the Act, if necessity be shown, amended.

Recommendation as to work and remuneration.

29. On the one hand, if the commission allowed be too low to cover the necessary expenditure and give a fair remuneration, it should be raised. On the other hand, it seems anomalous that the Official Trustee should decline to take charge of an estate as Official Trustee, and be at liberty to take charge of it as Receiver, and thus to claim a higher commission than would be permissible to him as Official Trustee. We have recommended elsewhere that, in the case of a new incumbent, the Official Trustee should not be allowed to take Receiverships, and also that the post should be amalgamated with the other posts, the work of which is closely akin to that of this office. These are the post of Administrator General, Official Receiver and Official Assignee. If, however, no such change is made, we recommend that, whenever the income of the office becomes sufficient to make it worth while, the Official Trustee should be paid partly by commission and partly by salary. If the Act were altered so as to provide an adequate remuneration, and the zeal of the Official Trustee stimulated by a reasonable share of the commission, it is not, we think, impossible that the sphere of his operations might be greatly enlarged, and that a considerable income might in course of time be earned by the State. The same proposals apply to the Official Trustees in Madras and Bombay, and need not be separately repeated. The work there is much lighter. The Official Trustee, Bombay, receives only from one to two estates a year, and his average commission since 1880 has been R1,615. The Official Trustee in Madras has received three trusts a year on an average since 1878, and his average commission has been R2,830.

LAW OFFICERS, MADRAS.

The Advocate General.

Duties of Advocate General.

30. The Advocate General performs all the duties of an advocate in cases in the High Court in which the Government is concerned, or in which it directs him to appear on behalf of its officers. He advises the Government and Heads of Departments, and is consulted by the Government Solicitor and the Government Pleader when desired. He gives opinions on all questions submitted for his opinion by the Government Solicitor. He appears in all civil suits and appeals in which the Government or its officers are concerned, and prosecutes in all criminal cases in the High Court, which involve a capital charge or which affect the revenue. He has, *ex officio*, superintendence of all litigation

connected with public charities. He advises on all pending legislation, and as a Member of the Legislative Council, assists as a member of the Select Committee when required.

The following is the work done by the Advocate General in 1885 :—

References for opinion	79
Bills in which services were rendered in the Legislative Council	5
Committee to consider Malabar Land Tenures	1
Prosecutions at Criminal Sessions	5
Appearances at Police Court in respect of assessment of Government property by Municipality	1

No fee is in any case payable to the Advocate General except where Government recovers costs from the opposite party.

Recommendations as to future remuneration.

31. The Advocate General does not appear to have been engaged in any civil litigation during the year; the opinions given are fewer than in the case of Bombay and Calcutta; on the other hand, the services rendered in the Legislative Council are specified as a material portion of the Advocate General's work, and we have no means of comparing the amount of time and labour thus given with that given by the other Advocates General. If Bills are long and troublesome and the Advocate General is expected to assist in framing them, to serve on Select Committees, and to take charge of the measure in its legal aspects, the amount of labour may be very considerable. We recommend, however, that, on the occurrence of the next vacancy, the question of a reduction of the Advocate General's salary be considered. If it is considered that R2,000 per mensem is sufficient for Bengal, then R1,500 would appear to be an ample salary in the case of Madras. It must, however, be kept in view that the Bar is so small and the professional position of barristers so seriously injured by the right conceded to pleaders and vakeels of practising on the Original Side, that it may not improbably happen that the incumbent of the post may have to look mainly to his official income, and the Government might have difficulty in finding a competent and experienced barrister ready to occupy the post on a lower salary than the present. This, we think, can be decided only when the time arrives and by those who are better acquainted with the local circumstances of Madras than we can pretend to be.

The Government Solicitor.

Duties of Government Solicitor.

32. The duties of the Government Solicitor are to advise Government in cases in which the opinion of the Advocate General is not required: to obtain the Advocate General's opinion when required: to prepare conveyances, contracts, &c., for Government: to furnish the Crown Prosecutor with a brief in cases in which he has to appear in Police cases, *viz.*, cases in which the prosecution is instituted or carried on by orders of Government: to appear at the Police Court and instruct the Crown Prosecutor in such cases: to supply the Advocate General with briefs in the cases in which he prosecutes, and to attend in Court at the trial of such cases: to institute, defend and conduct all civil suits by and against Government or, when Government sanction has been obtained, its servants. He also advises, when required, on pending legislation, and conducts enquiries into applications by parties to sue *in formâ pauperis*, and appears in wreck enquiries to watch the case on behalf of Government.

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Work done by Government Solicitor.

33. The work done for Government by the Government Solicitor in 1885 was as follows:—

Advising Government in cases in which the Advocate General's opinion is not required	161
Preparation of cases for opinion of Advocate General	42
Preparation of conveyances, contracts, &c.	66
Prosecution of police cases, personally (1) or through Crown Prosecutor (6)	7
Preparation of briefs, &c., for Advocate General	8
Appearances in Small Cause Court on behalf of Government	7
Conduct of civil suits on behalf of Government or Government servants	14
Advising on pending legislation	2
Examination into title of claimants of lost Promissory Notes	3
Recovery of money for Government otherwise than by suit	29
Conduct of enquiries into applications to sue *in formâ pauperis*	24

Recommendation as to future remuneration.

34. The salary of the Government Solicitor is R14,700, and he receives R600 for his establishment. The amount is moderate as compared with the salaries in the other Presidencies, and the work done is large; we do not therefore feel called upon to make any suggestions as to reductions.

The Government Pleader.

35. The salary of the Government Pleader is R500 per mensem. His duties are (1) to appear in any Civil or Criminal Court in the Presidency when specially directed by the Local Government; (2) to appear on the Appellate side of the High Court, when instructed by Government to do so, in all Civil appeals in which Government or Government officials are interested; (3) to appear in all Criminal appeals before the High Court in support of convictions or in miscellaneous criminal matters when directed by Magistrates or Heads of Departments, or in appeals from acquittals when directed by the Government; (4) to advise Government and the Board of Revenue and Heads of Departments on legal questions arising in the Mofussil. The Government Pleader gets a fee of R175 per diem in the first case, the regulation fee in the second case, a fee of R30 in the third case; in the fourth case he gets no special remuneration. The amount of work done in 1885 was as follows: He appeared in 16 Civil appeals (head 2), in 202 Criminal appeals and 18 appeals against acquittals (head 3), and he gave 30 opinions and prepared 7 plaints and written statements under head (4). For his appearance in Criminal appeals he received R6,600. The amount received in Civil appeals has not been reported. It seems to us that for his attendance in Court he is sufficiently remunerated. Looking at his salary of R500 as a general retainer, and as remuneration for the work done under head (4), the salary does not seem excessive as compared with the salary of R300 paid to the Government Pleaders at Calcutta and Bombay, where there are Legal Remembrancers, and the class of work shown under head (4) does not exist.

LAW OFFICERS, BOMBAY.

The Advocate General.

Duties of Advocate General.

36. The position and duties of the Advocate General are prescribed in the Resolutions of the Bombay Government marginally

noted. He receives a salary of R2,000 per mensem and an office allowance of R200 per mensem.(a) His duties are to advise various Heads of Departments when required, to advise the Legal Remembrancer, to undertake any legal business coming within the range of an Advocate's functions which the Government desires him to undertake in Bombay, and to appear in all civil cases on the Original side of the High Court, in which the Government requires his services, both when Government is directly interested, and on behalf of third persons, not directly identical in interest with Government, if the Government considers it desirable. He prosecutes as leading Counsel in all original criminal cases, in which Government directs the Law Officers to prosecute; in ordinary cases he uses his discretion, prosecuting when he deems it desirable in the public interests that he should do so.

Government Notifications—
No. 5756 of 15th September 1882.
" 1578 of 6th March 1883.
" 4161 of 20th June 1885.
" 5804 of 22nd August 1884.

Work done by Advocate General.

37. The work done by the Advocate General in 1884 and 1885 was as follows:—

Letter of Bombay Government, No. 3767 of 29th June 1886.

	1884.	1885.
Written opinions	121	86
Civil suits conducted . . .	4	3
Sessions cases prosecuted . .	6	5

Besides the above the Advocate General was frequently consulted by the Government Solicitor, without any record of the conference being kept. He also advised the Government on six occasions in each year with regard to pending Legislative Bills.

Suggestion as to future salary.

38. A salary of R24,000 per annum certainly appears high for the amount of work shown above as done by the Advocate General. The Finance Committee suggested in their Note on the Bombay High Court (Section A, Chapter V, Volume II of their Report) some changes as to criminal prosecutions, which would tend to increase the work of the Advocate General, but, even with this increase, we find it difficult to believe that the Government would not command the services of the most distinguished members of the Bar at a lower salary than R2,000. We suggest that, on the next occasion of a vacancy, the question of reducing the salary to (say) R1,500 per mensem should be considered.

The Solicitor to Government.

Duties of Government Solicitor.

39. The Solicitor to the Bombay Government receives a salary of R2,000 besides R500 per mensem as Public Prosecutor. He performs the ordinary duties of an attorney to Government and to those officers who are entitled to consult the Advocate General. He drafts all conveyances and other documents which Government or any authorised official may require. He assists the Legal Remembrancer when required. He instructs Counsel in criminal cases, and instructs Government Counsel generally in all cases. The opinion of the Advocate General is ordinarily taken through the Government Solicitor, and he advises in simple cases without reference to the Advocate General. The Solicitor to Government is *ex officio* Public Prosecutor. As such he watches and prepares prosecutions in the High Court, prepares and delivers the briefs and secures the attendance of witnesses, and holds the necessary communications with Magistrates with reference to cases committed for trial.

(a) Reduced from R400 per mensem, August 1st, 1879.

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Duties as Public Prosecutor.

40. As to committed cases, the Solicitor to Government takes charge of prosecutions in the High Court subject to the Advocate General or other Counsel employed; he retains Counsel, at discretion, in cases in which copy of the record is forwarded by the Clerk of the Crown; originates or assumes prosecutions before any Judge or Magistrate, when ordered by Government or when, owing to the absence of any private prosecutor, he considers that he ought to act.

Work done by Government Solicitor.

41. The following statement of the Government work done by Mr. Little, the Solicitor to Government, in 1885, was furnished by him to the Committee:—

Civil cases in which processes were prepared and Counsel instructed	6
Criminal cases in which briefs were prepared and Counsel instructed	26
Appeals from Presidency Magistrates in which briefs were prepared and Counsel instructed	2
Enquiry under Indian Merchant Shipping Act	1
Application to sue as a pauper	43
Hearings in 38 Police cases	70
Hearings in 10 Marine Courts of Enquiry	29
Letters and references received	1,019
Letters written	1,420
Documents, leases, &c., settled	40

Besides the above, Mr. Little informed us that he advised almost daily in Police cases, and in fact that his whole time is occupied with Government work, and that he is not able to leave it even during the Court vacations.

Remuneration of Government Solicitor.

42. As to emoluments beyond his pay, he has received during 27 months R6,912 or R256 per month, which outstanding claims may bring up to R275 per month.

Against this, Mr. Little urges, may fairly be put the sum of R960 per mensem, the cost of the office-rent and establishment employed for Government purposes, which he considers to be the Government share of R4,069 which his firm pays per month for rent and establishment. In 1878 the Government Solicitor was directed to report with a view to being allowed an office establishment; no report has hitherto been submitted, but Mr. Little contemplates submitting one.

43. Upon these facts we are unable to offer any suggestion of retrenchment in the expense of the Government Solicitor.

The Government Pleader.

44. The salary of the Bombay Government Pleader is R300 per month, and he is entitled to the usual fees allowed by the Courts according to law as costs in each civil cause in which he is engaged, fixed in the case of a reference to the High Court under the Stamp Act at R30 for each case, and to a fee of R30 for every criminal case in which he actually appears. If he is required to appear in any case in the Mofussil, he is entitled to a fee of R150 per diem, inclusive of travelling and all other expenses for every day that he is necessarily absent from Bombay. The duties of the Government Pleader are, as regards civil cases, to appear on behalf of Government or of any Government officer in any suit or other civil matter in which Government requires his services. In regard to criminal cases he is required to appear in every case submitted to the High Court for confirmation, in every appeal to the High Court against a conviction if the accused is represented by Counsel, and in every appeal against an acquittal. He

is also required to appear in every case in which he may be specially instructed to appear by the Magistrate of a district or by the Remembrancer of Legal Affairs, or desired to appear by the High or a Division Court. Although the duties of the Government Pleader in the High Court are ordinarily restricted to that Court, yet he may be called upon to appear in any Court in the Mofussil in any case. He is also required to advise District Officers in respect of proceedings, whether civil or criminal, which he has or may have to conduct on behalf of Government. He was employed in 15 Civil cases and 121 Criminal cases in 1886, receiving as Civil fees R1,607 and as Criminal fees R3,620, besides an honorarium of R440. He appears to be quite sufficiently paid, but we do not propose any reduction.

SUMMARY.

45. The recommendations in this Note may be summed up as follows :—

Paragraphs 7 and 8.—Bengal Advocate General's salary to be reduced to R2,000 unless the work given him is increased by the abolition of the appointment of Standing Counsel.

Paragraph 10.—His establishment to be reduced to R2,400 per annum—saving R800.

Paragraphs 19 and 20.—The Standing Counsel to be abolished or his pay to be reduced—saving R16,500, or R4,000.

Paragraph 26.—The Government Solicitor alone to be employed in drawing all leases for Government.

Paragraph 29.—Commission of the Official Trustee to be raised and the office to be amalgamated with those of the Administrator General, &c.

Paragraph 31.—Madras Advocate General's salary to be reduced to R1,500—saving R8,250.

Paragraph 38.—Bombay Advocate General's salary to be reduced to R1,500—saving R6,000.

The 22nd February 1887.

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APPENDIX A.

Opinions of the Advocate General and of the Standing Counsel referred to in paragraph 8.

I consider the Advocate General is adequately remunerated for the amount of work he is called on to perform, but that he is by no means overpaid for that work. Were any further work thrown on him, he would be fairly entitled to demand a higher salary. No sufficient reason is stated for the position that the Advocate General is highly paid for the work he does. The estimate formed of his work merely from the number of cases he conducts and the number of opinions he may give in any year is, in my opinion, altogether erroneous. The work he performs is of a very responsible character, and is difficult and arduous. Having regard to the fact that he is allowed to practise, any further work cast on him would be a matter of grave injustice to him. If all the work which is said to be done by the Second Secretary—principally, it is supposed, of a simple character—were referred to the Advocate General, he would, I think, be justly entitled to ask for an increased salary. In former times the work of the Advocate General was light as compared to what it is at present. With regard to conducting criminal prosecutions and settling drafts, these matters fall more within the province of a Counsel junior to the Advocate General. The present Advocate General's work was fixed when he was appointed, and he would protest against the smallest increase of work. The principle that the present incumbent should not be required to perform duties other than those fixed will be apparent from the Resolution of the Government of India with reference to attending Court on a late investigation on the conduct of an attorney. It should further be remembered that the Advocate General as representing Her Majesty cannot appear for prisoners, and this disqualification entails a probable loss in the private practice of the present Advocate General of from R18,000 to R20,000 per annum. The Standing Counsel, with whom the Advocate General has the right of holding consultations, must necessarily be a gentleman of ability, high standing, and experience. There are cases of difficulty in which the Government require the joint opinion of the Advocate General and the Standing Counsel. In the absence of the Advocate General for a short time on private business, or in the case of illness, the Standing Counsel has to be consulted in cases of urgency, and unless he be a gentleman of the qualifications above described, advice from him would be practically valueless. I consider that his services have not been duly appreciated, and the suggestion that the Government can do without him is altogether erroneous.

The experiment to fix the salary of any future Advocate General at R2,000 per month will be found to be highly prejudicial to Government interests. I am sure that no gentleman at the Bar of learning, high standing, and ability would accept the appointment. The employment of a second-rate person at the reduced salary would be highly detrimental to the public interests, and I believe the Government would have to pay, in the shape of costs in unsuccessful litigation and as the effect of indifferent advice, far more than it would save by the reduction of salary.

I would also point out that, with reference to work done by the Advocate General, no allusion has been made to conferences with the Government Solicitor, Legal Remembrancer, the Deputy Legal Remembrancer, the Senior Government Pleader, and with other officers of Government.

These conferences are very numerous.

G. C. PAUL.

The 15th January 1887.

Having more than once acted as Advocate General, I may perhaps venture to say that I consider that the Advocate General is sufficiently, but not more than sufficiently, remunerated for the duties he performs; but that the Standing Counsel, if enjoying a practice equal to my own, is no gainer in a pecuniary point of view by his office. I have myself been generously treated by the Government in being allowed long leave on half pay, but still I do not consider that I gain pecuniarily by holding the office.

I acted as Standing Counsel in Mr. Kennedy's absence in 1875, when the number of Sessions cases is stated to have amounted to 168. But I have not found that the reduction of the number of cases by nearly three-fourths has effected a corresponding reduction in the time occupied, still less in the amount of work. I believe the reduction in the number of cases is

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materially due to the disappearance of cases of a very simple character or in which the accused pleaded guilty. The amount of work has not diminished in proportion even to the diminution of time occupied for the reason just given. All the cases require attention, and the cases, which Mr. Kennedy refers to, as those which did not require his attendance, have practically disappeared.

The point of Mr. Kennedy's opinion quoted in the Note appears to lie in the last word of the first sentence; and I believe that was his meaning. But as far as I am concerned, I cannot concur in it. Taking what appears to me the low average of 40 Sessions cases occupying 48 days, I find that my ordinary practice is more remunerative than the Sessions work would be were the whole of my salary applied to it; so that if I did nothing else for my salary but Sessions work, I should be a loser. But the Sessions work is of a responsible and disagreeable nature; and I am expected to do it single-handed; moreover, it interferes seriously with private practice. The holder of my office loses independence in his movements; and, in short, the only real attraction belonging to the office is that it is a stepping-stone to the post of Advocate General.

The Government is, I believe, fully alive to the dearness of cheap criminal justice. I do not know what might be the qualifications of the "junior official" suggested for the duties; but I feel quite certain that forensic experience is necessary. Without forensic experience I think that, even in undefended cases, there would be serious risk that the Jury would not attach due weight to the contention of the prosecution. A junior of ability and experience is good enough to assist me in the Sessions; but he never conducts a case, even the simplest, without my supervision. I think, if the suggested experiment were made, it would signally fail.

I consider that forensic experience tends, especially in criminal cases, very materially to shorten the trial and so to save money. Consequently the time occupied by a case is not the only test of the proper remuneration of Counsel. I do not consider my humble qualifications at all above what are, on the whole, required for the efficient performance of my duties with due despatch.

Besides the conduct of criminal cases, which, as I have stated, leaves no margin in my salary, the other duties falling upon me are considerable. The advising and drafting work is responsible and often difficult. In the commissariat cases alluded to, work had to be performed which, in the case of a private client, would have carried heavy fees. And, in more than one instance, I have had to spend days and write a small treatise on a case for opinion. The cases which are submitted for the joint opinion of the Advocate General and the Standing Counsel are naturally cases of difficulty, and the value of the work either of the Advocate General or of the Standing Counsel, particularly in advising Government, cannot be fairly judged without considering the nature of the matter submitted, the amount of research and experience required, and the responsibility involved.

With regard to the imposition of additional duties upon the Standing Counsel, I think the above remarks, as well as my own action in 1880 in declining such duties, sufficiently indicate my opinion that the remuneration will not suffice to cover additional duties, and the fact that Government found it impracticable to find a person competent and willing to perform the increased duties for the salary, proves that a lower standard of efficiency must be adopted if the duties are to be increased.

With regard to the proposed abolition of the office, I have already expressed my opinion with reference to the conduct of Sessions cases by a junior official. I have also ventured to express my opinion that the Advocate General is at present not more than sufficiently remunerated, and that the cases in which both officers are required to advise are naturally cases of some difficulty, and usually such as, in my opinion, require the consideration of more than one Counsel. I am not in a position to offer any remarks upon the suggestion alluded to with reference to the Clerk of the Crown. Of course that officer could not with propriety, still less with efficiency, combine the duties he at present performs in Court or any substantial part of them with those of the Standing Counsel.

A. PHILLIPS.

The 14th January 1887.

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APPENDIX B.

Memorandum as to the constitution of the Solicitor to the Government of India as Public Prosecutor in Calcutta (referred to in paragraph 24).

Previous to the year 1866 the Solicitor to the Government of India had nothing to do with the preparation or conduct of Criminal prosecutions either in the Police Court or on the Original Side of the High Court, whether in the case of European British subjects or others, except when the accused happened to be a public servant who was charged with an offence in relation to his office, in which cases special instructions were given by Government to its Solicitor to prosecute.

In those criminal cases, which did come into the hands of the Solicitor to Government in this way, and which were very few, his duty was that of a solicitor conducting a private prosecution, and if the case was a Calcutta one and was placed in his hands in time, he attended at the Police, collected all the evidence he could, and, if the accused was sent up for trial, prepared briefs for Counsel, got the charges drawn and attended in Court with Counsel at the trial.

In Mofussil cases which were placed in the hands of the Solicitor to Government to conduct, his duties were of necessity much restricted, and were confined to getting the charge drawn up in accordance with the depositions, preparing the brief, and attending in Court at the trial.

With the exception of the Government cases above mentioned, all cases before the Police Magistrates were prosecuted by Police Officers, and in cases committed to the Sessions a brief of the depositions was sent directly to the Standing Counsel from the Office of the Clerk of the Crown. See letter from the Solicitor to Government, to the Secretary to the Government of India, Home Department, No. 463, dated 9th December 1865.

In September 1866, in order to obviate the inconvenience arising from the want of proper agency in such prosecutions, the Secretary of State sanctioned a distinct department being added to the Office of the Solicitor to Government, with an European assistant, a passed attorney as the head of it, for the duty of attending to all Criminal prosecutions with the view of making the evidence, by which they were supported, as complete as possible, the total monthly expenditure on account of this department not exceeding R1,000. See letter from the Secretary to the Government of India, Home Department, to the Solicitor to Government, No. 5012, dated 28th September 1866.

From the inception of the arrangement made in the foregoing letter the Government Solicitor took charge, through an assistant deputed by him, of the conduct of all enquiries before the Police Magistrates regarding Sessions cases, and conducted such cases at the Sessions, preparing briefs for the Standing Counsel, and attending in Court at their hearing; he similarly took charge of the prosecution of European British subjects committed to the Sessions for trial for offences committed in the Mofussil. The cases triable by the Police Magistrates under the powers which they then held still continued to be conducted by the Police unless the prosecutions were conducted privately.

Prior to the appointment of my late partner Mr. Charles Sanderson as Solicitor to the Government of India in March 1874, considerable dissatisfaction had been expressed on the part of Government at the mode in which Government cases at the Police were conducted by the representative of previous Acting Solicitor to Government, and on Mr. Sanderson's appointment the then Commissioner of Police claimed to have the name of the representative, whom Mr. Sanderson proposed to appoint, submitted to him for approval.

In the course of the year 1874 some questions arose between the Commissioner of Police and the Government Solicitor as to the action of the representative of the latter in certain cases, in which he claimed the right of exercising an independent judgment.

In consequence of the raising of the questions lastly above referred to, the Government of India in December 1874 (see letter from the Secretary to the Government of India, Home Department, to the Secretary to the Government of Bengal, No. 1652, dated 31st December 1874) directed that as regards officers under the Bengal Government in every case involving a Criminal prosecution the interference of the Government Solicitor and Prosecutor should not be exercised without the previous sanction of the Bengal Government or of the Government of India, *with the exception of applications from the Commissioner of Police in Calcutta in all Criminal cases*, and from the Board of Revenue, Lower Provinces, in all cases connected with breaches of the Excise, Opium, or Custom Laws. The Government Solicitor, however, was not released

from the obligation to supervise all criminal cases committed to the High Court whether by Calcutta or by Mofussil Magistrates; and in the case of a prosecution being directed by the High Court it was ruled he should take it up without seeking orders from Government.

Prior to the passing of the Presidency Magistrates' Act the Government Solicitor, through his representative at the Police Court, had the conduct of such cases only as were committed to the Sessions and in which the Magistrates had merely to see that a *primâ facie* case was made out to justify a committal to the Sessions. In these cases the work at the Police, as a rule, consisted merely in the getting up of the evidence and the examination of the witnesses, who were not ordinarily cross-examined in the Police Court. Since the passing of the Presidency Magistrates' Act in 1877, however, the work of the Government Solicitor's representative and of the Government Solicitor has been considerably added to, inasmuch as the majority of the cases formerly committed to the Sessions are now tried and determined in the Magistrates' Courts.

This increased work has on more than one occasion caused considerable inconvenience owing to cases requiring the attention of the Government Prosecutor in the Police coming up while he is engaged at the Sessions. When the Sessions do not last long, this inconvenience is limited to the necessary postponement of the cases; but if the Sessions, as is sometimes the case, last for many days or even weeks (the present Sessions, I may mention as an instance, opened on the 24th ultimo and lasted up to the 19th instant) postponement will not meet the case. An instance of this occurred in December 1876, when an expenditure of R1,000 was sanctioned for carrying on the prosecution of criminal cases before the Magistrates of Calcutta until the close of the then Sessions; and in 1885-86 other instances occurred in which fees were allowed to a Pleader to conduct cases in which the Public Prosecutor's assistance was required by the Police. I should mention that in a letter from the Government of Bengal to the Commissioner of Police (No. 1871 J.D. of the 21st September 1885), it was proposed to sanction an expenditure of R800 or R1,000 a year by the Government Solicitor in providing proper legal assistance for the conduct of such cases as the Magistrates might specially request him to arrange for the conduct of while the Government Prosecutor was engaged at the Sessions; but sanction to the grant in question was not given pending the report of the Finance Commission. During the present Sessions, however, which have been, as has been stated, unusually prolonged, the Government Solicitor has, at the request of the Chief Magistrate, made arrangements for the conduct of some cases of special difficulty pending before them, and the question of payment of the fees incurred in conducting these cases, amounting to R480, will shortly come before the Government of India.

In July 1878, the Solicitor to Government suggested the advisability of framing some definite rules defining and limiting the duties of the Government Prosecutor in the conduct of cases in the Police Courts. The Commissioner of Police, however, objected to any hard-and-fast rules being laid down limiting the appearance of the Government Prosecutor to any particular class of cases, and referred the Government of Bengal to the letter of the Government of India (Home Department), No. 1652, dated the 31st December 1874, empowering him to apply for the services of the Government Prosecutor in such criminal prosecutions as he might think necessary, and he strongly deprecated any change in the procedure therein laid down. The Government Prosecutor now appears not only in all cases the subject-matter of which is property to the value of R50 and upwards, and also in all serious offences against the person, but in also every other case, whether cognisable by the Police or not and irrespective of the amounts involved, in which the Commissioner of Police applies for his services.

In Bombay, on the other hand, the rule is for the prosecution before the Magistrates to be conducted by the Police, and in cases in which, by reason either of circumstances of special heinousness of the offence or of difficulty in the case, the assistance of the Government Solicitor is called for, a complete brief of the statements of all the witnesses is handed to him by the Police the day before the case comes on.

I have no information as to how this practice works in Bombay, but, much as I should like (on grounds of personal convenience to the Solicitor to Government) to see it introduced here, I am convinced from my experience of the Calcutta Police that it would never work satisfactorily, and that any economy which might be secured by its adoption would be dearly purchased by impairing the efficient administration of criminal justice.

Presumably the change, which was made in 1866, was dictated by a belief, on the part of Government, that it was not desirable in Calcutta to continue to entrust the conduct of prosecutions in other than simple cases to the Police, and nothing which has occurred since, as far as my experience goes, suggests the possibility of any alteration in this view.

Judicial.

Section D.—Law Officers.

Under the present arrangement every criminal case of any importance brought before the Courts in Calcutta is subjected to careful professional scrutiny and the evidence carefully sifted to test its truthfulness, while miscarriages of justice in the shape either of false cases or the collusive and improper withdrawal of true ones (for both of which it is necessary to be constantly on the watch in Calcutta) are reduced to a minimum. The small percentage of acquittals in cases conducted by the Government Prosecutor illustrates the advantage of this system.

There are three suggestions which I would venture to make with reference to the conduct of the work of Government Prosecutor, *viz.*, (1) that the Solicitor to Government should have a discretion given him as to launching and conducting prosecutions in cases which, he is prepared, on his responsibility, to say, are not, either by reason of there being no reasonable probability of securing a conviction, or by reason of their simplicity and unimportance, cases which are proper to be conducted by him; (2) that he should not be called upon, unless in his judgment the interests of justice require it, to undertake the conduct at the Sessions of any case the prosecution of which has been conducted privately in the Police, but in which Counsel are not instructed to appear at the Sessions; and (3) that provision should be made to enable the Solicitor to Government to make arrangements for the conduct in the Police Court of any cases of importance requiring attention, while his representative is engaged at the Sessions, and which cannot with due regard to the interest of justice be postponed.

At present the orders of Government leave the Government Solicitor no discretion as to cases which he is required to conduct by the Commissioner of Police, and the result of this system has in several instances proved unsatisfactory.

One of these instances was a late case of the Empress *versus* D. M. Traill, where a Coroner's Jury returned a verdict of culpable homicide not amounting to murder, which verdict was clearly, and was admitted by the Coroner to be, perverse. In this case the Police entered a charge against the defendant, and the Public Prosecutor was called upon to conduct it with the result that a considerable waste of public time occurred, the Jury at the Sessions returning a verdict of not guilty without hearing the defence.

This case was so palpably false, that had any discretion in the matter been left to me, I should have had no hesitation in advising its not being proceeded with.

The second branch of this instance deals with small and simple cases of no public importance, and which Police officers are quite competent to conduct, but which they can at present make over to the Public Prosecutor and do so in order to save themselves trouble.

The second of the suggestions above made can best be illustrated by instancing a case of bigamy and abetment instituted by a Mahomedan against his girl-wife and her mother, which was committed to the Sessions last year. The case had been conducted in the Police by a Pleader employed by the husband, but the latter declined to retain Counsel at the Sessions, the result being that the Officiating Standing Counsel considered he had no alternative but to take up the case, although it was of no public importance, and was, moreover, a doubtful one. It resulted in an acquittal. The Law Officers of the Crown could, I think, be safely allowed a discretion as to whether they should or should not take up cases in this position as Public Prosecutions.

The third suggestion has already been referred to. The necessity for any additional assistance is only likely to arise when the Sessions are protracted to any extent, say, over a week, but experience has proved that it is one which needs to be provided for. It is absolutely impossible for the Government Solicitor himself, having regard to the pressure of his other duties, to attend the Police Court, nor can he, I respectfully submit, be fairly asked, having regard to the enormous increase in the quantity of work in his office since its emoluments were fixed, to provide another Solicitor to do this work; on the other hand, the allowance of R1,000 a month, which when fixed included some remuneration to the Government Solicitor for the extra work thrown upon him personally in connection with the supervision of Government prosecutions, is now entirely absorbed, as has been shown, in the payment of Mr. Hume and the clerk who copies depositions at the Police.

H. A. ADKIN,
Offg. Solicitor to the Govt. of India.

The 21st February 1887.

SECTION E.—ADMINISTRATORS GENERAL.

Finance Committee's views on the subject of Mr. Cunningham's Note.

1. The Note by Mr. Cunningham, which we submit to the Government of India (printed as an Appendix to this Section), is an enlarged version of a Note drawn up by him in June and circulated to Members of the High Court Sub-Committee of the Finance Committee. Mr. Ranade objected to any attempt to enforce Section 56, and held that though a saving could be expected in Bengal only, not in Madras and Bombay, still it would be advantageous to convert the post into a salaried one instead of one paid by commission. Mr. Westland considered that whatever revenue the Government thought proper to take in respect of the estates of deceased persons should be taken in the form of a probate or administration duty; and that it was not advisable to make a profit out of the administration itself; so that if any change were made in the emoluments of the Administrator General, the effect could only be to lower the rate of commission and so relieve the heirs in cases of intestacy. Ultimately it was resolved at a meeting of the Sub-Committee with the President that a simple financial proposal should be sent up, shewing—

(1) if Section 56 were enforced, and all estates came under the Administrator General's management, what his income would be;

(2) if it were not enforced, and matters went on as now, what the profit to Government would be, if it paid him a fixed salary plus, say, one per cent. of the fees.

Some enquiries were made in consequence of this resolution, and the figures in paragraph 13 of Mr. Cunningham's Note are part of the result, but the resolution of the Sub-Committee was never fully carried out.

Work and Income of Administrator General, Bengal.

2. Mr. Cunningham's Note (paragraphs 9 and 13) shows that the Administrator General of Bengal received annually, from 1869 to 1879, 82 estates, value R10,55,000, for management; and from 1880 to 1885, 82 estates a year, value R18,90,000. His income from these estates, in the last 6 years, at 3 per cent., would be R56,700 per annum. In the same 6 years the annual number of estates managed by private agents was 29, and their value R15,64,000. Had the Administrator General had the management of these also, his yearly income would have been R1,03,620. It is to be noted, however, that his commission, as reported in the half-yearly audit, considerably exceeds the sum above calculated at 3 per cent. on the declared value of the estates—an excess which is explained as mainly due to the income derived from the estates during the time they are in the Administrator General's hands, and to the fact that besides intestate estates he manages several other estates as Executor under the will of the Testators. In the last three years the figures shown as to gross and net commission in the audit notes prepared in the Comptroller General's office, are as follows:—

	Gross Commission.	Establishments, &c.	Net Commission.
	R	R	R
1883	93,709	28,785	64,924
1884	109,293	31,206	78,087
1885	83,377	29,731	53,646
Average	95,460	29,907	65,553

Supposing things to remain as now unchanged, we think that a salary of more than R50,000 a year is unnecessarily large for the character of the duties the Administrator General has to perform, and we recommend that at the occurrence of the next vacancy it should be reconsidered. Probably a much

lower salary, with a share of 1 per cent. in the commission, would suffice to obtain for Government the services of a thoroughly able and trustworthy Barrister.

Suggestions as to the future.

3. There are four officers whose duties are closely akin to each other—the Official Assignee, Official Receiver, Official Trustee, and Administrator General. The two former posts are at present held by one officer, and in the Finance Committee's Note on the Calcutta High Court (Section C, Chapter V, Volume II of their Report) it was recommended (paragraph 28) that they should be permanently amalgamated. The Official Trustee appears from the figures given in our Note on the Government Law Officers (Section D of this Chapter) not to have very much to do. The Administrator General is pretty fully employed, but has leisure to undertake the charge of estates entrusted to him as Executor by private parties, as well as the intestate estates for the sake of which his office was originally created. The work of the four offices is probably too much for one man, but we think the Official Trustee and the Administrator General might be amalgamated; or it might be found possible to establish one Government office to manage the four similar classes of estates (estates of insolvents, estates of intestate persons, estates in litigation, and estates under trusts) under the supervision of two officers, one of whom should be assistant to the other, to be paid partly by fixed salary and partly by a commission on the proceeds of the estates, the balance of the commission going to Government. It seems probable that a considerable economy would be effected by having one central establishment to carry on the work, instead of four establishments which more or less cover the same area.

Madras.

4. In Madras the figures are reported to us as follows:—

	Grants of Letters of Administration		Value of property involved	
	To Administrator General.	To Constituted Attorney.	In Column 2.	In Column 3.
1	2	3	4	5
			R	R
1879	32	44	1,28,846	11,39,331
1880	29	54	1,11,610	7,19,903
1881	18	49	1,26,901	9,88,110
1882	23	42	3,55,769	5,25,014
1883	22	54	2,93,533	6,23,886
1884	28	75	2,98,592	8,45,491
1885	14	61	1,39,155	5,64,869
Total	166	379	14,54,406	54,06,604
Yearly Average	24	54	2,07,772	7,72,372

Income of Administrator General.

5. If a Government officer managed the whole of these estates, he would earn at 5 per cent. R49,007 per annum. On those in column 2 the Administrator General would earn on an average R10,385 a year. But here, as in the case of Bengal, the actual receipts are larger than this calculation brings out, and presumably for the same reason. The audit reports shew as follows:—

	Gross Commission.	Charges.	Net Commission.
1883	19,426	7,920	11,506
1884	25,875	6,911	18,964
1885	22,165	7,331	14,834
Average	22,488	7,386	15,102

Judicial.

Section E.—Administrators General.

Besides this he receives R300 per mensem from Government, making up his emoluments to R1,550 per mensem. According to Sir C. Turner's Minute of September 1883 he received an average monthly income of R1,300.

Suggestions as to the future.

6. No suggestion can be made for reducing the cost of this appointment, if its character is unchanged, as R1,550 is not an excessive salary for an officer who is placed in a very responsible position; but the number of estates to be managed, 24 a year, can hardly give enough employment to justify the appointment of a separate officer, and we should recommend that the post be amalgamated, either with that of the Official Assignee, on whom in the Finance Committee's Note on the Madras High Court (Section B, Chapter V, Volume II of their Report), paragraph 21, it was also proposed to confer the post of Official Receiver, or else, as Sir C. Turner proposed, with that of the Official Trustee. If the proposal to amalgamate all four appointments into one Central Bureau is approved for Bengal, it would probably be also adopted in Madras.

Bombay.

7. From Bombay we have received the corresponding figures as follows:—

	Letters of Administration granted		Value of property involved	
	To Administrator General.	To Constituted Attorneys.	In Column 2.	In Column 3.
1	2	3	4	5
			R	R
1879	37	21	4,65,637	5,68,294
1880	32	22	2,68,761	4,08,625
1881	42	17	2,59,994	2,70,603
1882	35	15	3,48,799	2,34 006
1883	20	14	1,79,335	9,33,830
1884	29	16	1,95,024	8,44,338
1885	22	18	3,94,393	12,11,904
Total	217	123	21,11,943	39,71,600
Annual Average	31	18	3,01,706	5,67,371

Income.

8. If all these estates were managed by a Government officer, the fees at 5 per cent. would amount to R43,453. The commission on those in columns 2 and 4 at the same rate amounts to R15,085 a year. The actual income of the post, however, is, as elsewhere, higher than this calculation brings out. The audit reports give the following figures:—

	Gross Commission.	Charges.	Net Profit.
Half-year ending 31st December 1883	10,739	2,580	8,159
" 30th June 1884	6,656	2,217	4,439
" 31st December 1884	8,585	2,366	6,219
" 30th June 1885	10,891	2,315	8,576
" 31st December 1885	9,162	2,197	6,965
Average per half year	9,207	2,335	6,872
Annual Profit	18,414	4,670	13,744

Besides this, the Administrator General receives R250 per mensem from Government. The total remuneration is therefore about R1,400 per mensem, or somewhat less than at Madras, and we do not think that a net income of R1,400 a month is an excessive amount for such responsible work; but the work does not appear to be such as to require the appointment of a special officer.

Section E.—Administrators General.

Recommendation.

9. Our recommendation would rather be that, as at Madras, the post should be amalgamated with that of Official Assignee. The management of 31 additional estates a year would be but a small increase to the work of that officer, on whom we have already proposed to confer the post of Official Receiver also (see Finance Committee's Note on Bombay High Court,—Section A, Chapter V, Volume II of their Report—paragraphs 12 and 13). If this further amalgamation can be effected, and the post of Official Trustee added, we would advise that the incumbent of the four amalgamated offices should be remunerated by a fixed salary, plus a commission on all his receipts as Administrator General and Official Receiver. If the salary were fixed at R1,000 and the commission at 2 per cent., the emoluments of the office would be about R2,000 a month, and the saving to Government about the same.

The post to be held for a limited period only.

10. We have further to suggest that if it is not thought advisable to make the Administrator General a regular Government official and to amalgamate his duties with those of other offices cognate with his, at least some alteration should be made in the future tenure of the office, so that it should not be looked on as the private property of the incumbent, irrespective of his ability to fulfil its duties. Either the next incumbent should be appointed for a term of years (five years would be too short a period, as a barrister, who accepts it, has to give up his practice, but ten years might be found sufficiently long), or else it should be given on the understanding that if the incumbent is unable, through ill-health or other causes, to fulfil the duties, Government should have a right to intervene and to insist on his taking leave, and to appoint his *locum tenens*, so that the appointment should not be a matter of private bargain between the permanent and the officiating officer. It should also be provided that no alteration which Government may make in the conditions of the office should give the incumbent any claim for damages or compensation.

The 3rd February 1887.

SECTION E.—ADMINISTRATORS GENERAL.

APPENDIX.

Note for the Finance Committee on the Administrator General by the Hon'ble Mr. Cunningham. (*See para. 1.*)

1. On several occasions during the last ten years the intervention of the Government of India has been solicited by persons who were interested, in one way or another, in the working of section 56 of the Administrator General's Act, 1874. That section provides that no person, other than the Administrator General, acting officially, shall receive or retain commission or agency charges for anything done as executor or administrator under any probate or letters of administration or letters *ad colligenda bona* granted by a Court of competent jurisdiction, except in cases where there is a distinct bequest to that effect.

The controversy, speaking generally, has lain between the Administrator General, on the one hand, who desired that the monopoly of non-gratuitous administrations, given to him by section 56 of the Act, might be enforced, and certain merchants and agency houses, on the other, who desired that the law should be relaxed so as to legalise the practice of taking non-gratuitous administrations—a practice which, despite its illegality, has of late years prevailed to a considerable extent.

2. The law which now governs the matter was first enacted in 1849, after the presentation and consideration of the Report of a Parliamentary Committee, which had been appointed to inquire into the irregularities discovered in the Ecclesiastical Registrar's office. There had been a series of commercial failures in Calcutta for amounts aggregating between five and six millions sterling in the few preceding years, and this circumstance is believed to have been taken into account, along with the irregularities in the Ecclesiastical Registrar's office, in the framing of the Act.

3. In 1855 the subject was again discussed, on repeated occasions, in the Governor General's Council. The measure was then in charge of Sir Barnes Peacock, and, a difference of opinion having arisen between the Board of Directors in England and the Government as to a detail, the matter was considered by him of such importance as to call for a resolution asserting the rights of the Indian Government as against the Directors.

4. In 1867 the subject was again very fully considered. The question under discussion was as to a collateral point; but Mr. Cowie, the head partner of the firm of Colvin, Cowie & Co., strongly urged the same claims as are now put forward by those who urge the repeal of section 56; whilst the general policy of the existing law was as strongly asserted by Sir Henry Maine. He pointed out various particulars, in respect of which the Administrator General's agency was preferable to that of private firms, and, on the whole, expressed a strong conviction that "an estate in the hands of the Administrator General was realised and distributed, from first to last, vastly more safely, vastly more cheaply, and vastly more expeditiously than by the agent of a private administrator resident in England." "Nor," said the Hon'ble Member, "was it unworthy of observation that, while the mistakes in law of the Administrator General fell on himself, those of the agency houses were visited on the unfortunate principal at home. Mr. Maine would not disguise from the Council that, if he could have his own way, he would go even further than his present proposal. He would give the Administrator General preference over all private

administrators. Many and great inconveniences were to be traced in England to this rude practice of private administration. No doubt, with the vast mass of property devolving at home, it would be a strong thing to create a great body of Administrators General. But here, in India, the class affected was comparatively small and manageable, and easily brought within the system of operation of the various Administrators General. We had much better avail ourselves to the utmost of the advantage we enjoy than curtail the powers of this most useful functionary."

5. In December 1878, the Administrator General drew attention to the extent to which the law was being disregarded, and the Government took the opinion of the Advocate General on the subject. That opinion was that an Indian executor or administrator, other than the Administrator General, who charges or retains commission, is indictable for criminal breach of trust. The Government directed this opinion to be published in the Gazette, being, as they wrote to the Administrator General, "convinced that the result of such publication will doubtless be that the practice of which you complain will cease." The Secretary of State was requested to take an early opportunity of bringing the Indian law on the subject to the knowledge of the Chancery Division of the High Court of Justice. The Administrator General, in his memorandum of 27th July 1883, states that he is informed that the consequence of this has been that private agent's commission is now disallowed by the English Courts.

6. Subsequently a memorial, presented to the Government by persons interested in the repeal of Section 56, led to the subject being again considered by the Government of India; and in May 1880, the Government informed the Administrator General that, "after careful consideration of the several allegations put forward in the memorial, the Governor General in Council was of opinion that the provision, contained in section 56 of the Administrator General's Act, which prohibits agency houses from charging a commission for administration to the estates of deceased persons should, in the interests of the public, be maintained." The Administrator General was, at the same time, informed that, should he be in a position to adduce evidence of an infringement of the law, he was at liberty to prosecute the persons guilty of such infringement. The Government of India addressed the Secretary of State in the same sense on 1st June 1880.

7. Another memorial, signed by the Agent of the Chartered Mercantile Bank for the Bank and 74 others, and reviewing the whole subject, was presented to the Secretary of State, and was by him,(a) 18th August 1881, forwarded to the Government of India with the enquiry whether, upon a consideration of the arguments adduced, the Government saw reason to alter the opinion formerly expressed as to section 56.

(a) No. 245.

In replying to this letter, the Government of India(b)—His Excellency the Commander-in-Chief and the Hon'ble Mr. Hope (now Sir T. Hope) dissenting—after reviewing the arguments, adduced on former discussions of the subject, stated that, after mature deliberation, the Government had arrived at the conclusion that the section in question should be repealed, as being a provision of law which is not required for public reasons, which the public ignores, and which the Government does not think it desirable to enforce. They went on to say that they believed that a large portion of the public prefer to employ agency houses rather than the Administrator General, and that they saw no reason why the Government

(b) 24th October 1882.

should interfere, by law or otherwise, with the free exercise of their discretion in the matter. The Government recommended that the change should not be made during the incumbency of the present occupants of the offices, except with their consent, and that, if hereafter the change should make the post of Administrator General not worth holding alone, it might be combined with that of Official Trustee.

8. In reply to this despatch, the Secretary of State desired (a) that the opinions of the several High Courts should be obtained, and they were, accordingly, requested to advise generally on the subject. A majority of the Calcutta Judges advised against the proposed change and explained at length the grounds on which they considered the maintenance of the Administrator General's right to be expedient. A minority suggested that paid administrations by private agents should be allowed, subject to supervision and certain precautionary restrictions.

(a) 29th May 1883.

9. In March 1884, another memorial was addressed to the Government by some Calcutta merchants. It referred to the previous correspondence, and especially challenged the accuracy of the statement that the practice of private persons taking commission was not so general in earlier years as it had recently become. For this purpose the memorialists submitted a table showing the grants of administration in the Calcutta High Court from 1868—1879. The totals were as follows:—

	Grants of letters of administration to Administrator General.	Grants of letters of administration to constituted Attorney.	Value of grants to Administrator General.	Value of grants to constituted Attorney.
			R	R
1868—1879 ...	987	489	1,26,61,000	2,43,08,000

thus showing that, while the number of the estates administered by the Administrator General was about double that of those administered by agents, the value of the property administered by agents was nearly double that of the property administered by the Administrator General. In other words, the agents had taken the plums, and left the Administrator General the small, unremunerative estates.

The memorialists pointed out that, when there was an executor or administrator in England, the duty of an administrator in India consisted mainly in paying debts and collecting and remitting assets. It was added that, even during the short period which elapses before the proceeds of an estate, administered by the constituted attorney of an absent executor or next-of-kin, can be remitted home, "the funds realised for corpus or income are rarely, if ever, detained by the administrator in his own hands. He almost invariably pays the funds into a Bank, and so keeps them distinct from his own funds. If his own firm carry on a banking business, he not unnaturally deposits the trust funds with his own firm as his bankers in preference to depositing them with strangers, and to this course your memorialists apprehend there can be no objection, unless, of course, the administrator is aware at the time that his own firm is in an insolvent condition. There is a great difference, your memorialists submit, between a private administrator mixing his trust funds with his own money and depositing them with his own firm as his bankers, in cases where his own firm carry on a banking business and are pecuniarily in a solvent condition."

The memorialists expressed their readiness, if the repeal of the section were conceded, to submit to any precautionary restrictions as to investment of trust funds, &c., or "any other reasonable provision of law which does not clash with the right of executors and next-of-kin to choose their own paid agents in

connection with the winding up of the Indian estate in which they are interested."

10. After taking the opinions of the several High Courts, on the questions referred by the Secretary of State, 29th May, 1883, the Government of India addressed the Secretary of State,(a) stating that they had abandoned the proposal to repeal section 56 unconditionally, and had adopted a suggestion, made by a minority of the Judges of the Calcutta High Court, that the agents of executors and administrators might be allowed to charge a reasonable commission, that Courts granting letters of administration to attorneys of executors or other persons entitled to administration, should be given a somewhat more stringent power of superintendence than at present exists, and should have power to fix the amount of commission, to frame rules as to the filing of accounts, and to make such other orders as they may deem necessary. A Bill was submitted in this despatch which substituted for section 56 a provision that no agent, to whom letters of administration are granted, may receive commission except under a written agreement, that the commission should never exceed 3 per cent., and that the Governor General might frame rules for the control of administrations.

(a) 29th August 1885.

11. To this despatch, on the 10th of December 1885, the Secretary of State replied giving his general sanction to the course proposed by the Government of India, but observing that the Bill made no provision for the rights of existing incumbents, and urging that it should be so framed that its provisions might be capable of ready enforcement. At this stage, it is understood, the matter now rests.

12. It might seem undesirable to reopen a question upon which the Government of India has so recently come to a formal decision; but I ascertained from the Hon'ble Mr. Ilbert that the Government has no objection to the matter being rediscussed with reference to the aspect in which it concerns the Committee, *viz.*, that of its financial results. Without again reviewing the voluminous controversy as to the merits of administration by the Administrator General as compared with private individuals, it is clear that, if the course mentioned by Sir Henry Maine were adopted, or even if the existing law ceased to be a dead-letter and the legal rights of the Administrator General were enforced against the agency houses which have hitherto systematically infringed them, a very considerable sum would become available for the purposes of the State. No doubt if his monopoly were enforced, the Administrator General might well pay over a half or two-thirds of his commission to the Government and still remain in the enjoyment of an excellent income.

13. It would appear from the figures supplied in the memorial of 1884 that the aggregate sum administered by the Administrator General and private agents was about 30 lakhs per annum for the period 1868—1879.

Since that time the administrations have been as follows:—

Year.	Grants of letters of administration to the Administrator General.	Value of grants to Administrator General.	Grants to constituted Attorneys.	Value of grants to constituted Attorneys.
		R		R
1880	140	15,66,848	52	23,40,505
1881	79	19,99,398	41	14,78,080
1882	66	17,35,692	40	13,29,613
1883	80	22,52,334	34	21,76,293
1884	72	27,35,985	28	8,41,312
1885	54	10,53,339	40	12,20,278

It is thus apparent that estates ranging in value from 10 to 27 lakhs have passed each year since 1880 through the Administrator General's hands, and sums ranging between 8½ and 23½ lakhs through those of private agents. In 1883 the aggregate administrations amounted to over 44 lakhs. A sum of 30 lakhs per annum might probably be taken as a safe average.

Supposing this amount to be administered by the Administrator General at the present Bengal rate, the commission would do far more than pay that official an adequate remuneration. The public would obtain a means of administration which many persons consider greatly superior in safety to private administration, and which is, at any rate, not inferior; the commission, which they would pay, would certainly be less than that paid to private agencies at present, and at the same time the public exchequer would benefit to the extent of R50,000 or R60,000 per annum.

14. The general contention of those, who advise that the Administrator General's exclusive right should be maintained, is that nothing has been brought forward to show that the views entertained by Sir Barnes Peacock, Sir Lawrence Peel, Sir Henry Maine, and the various eminent authorities who have for the last forty years guided the policy of the Government in this respect, and deliberately asserted by the Government as recently as 1880, are unsound. The advantages of the present system are obvious. The proper administration of the estate of every person dying in India—however humble and unfriended his position—is effectually secured, without any expense to the public exchequer. The Administrator General's office has been so strictly guarded by legislative enactment, the security which he lodges is so large, his procedure is so rigorously defined, the provisions for audit and for calling upon him for an account are so ample, that it may be said that loss to an estate, owing to his misfeasance, is impossible. His services are available for rich and poor. He is bound to administer any estate of Europeans and others worth R1,000 for which there is no administrator. The Court can, in any case, direct him to take administration of any estate in which there is a likelihood of fraud or waste till the right of the successor is established, and to administer any soldier's estate not worth more than R500. Surely it is a great thing to have an officer who will take charge of the estates of Europeans, however humble and resourceless, who die in India, wind them up, and remit the proceeds to the representatives in England, and who will do this under strict official supervision and subject to every possible precaution. At present the Administrator General performs this unremunerative duty because his commissions on the large estates make it worth his while to undertake the profitless part of the work; but if his monopoly, now greatly invaded, is, further, altogether destroyed, how is he to be compensated for this useful but unremunerative portion of his duty? This the persons who urge Government to do away with his right have never pointed out.

15. As to the superior security, it is significant that the two Calcutta firms which were foremost in urging the change on Government have subsequently failed,—one of them under discreditable circumstances,—and that it is admitted that the agencies have habitually mixed trust funds with their own, and that the surety, who is put forward to guarantee the proper administration, is often a partner or servant of the administrator's firm. As to the *right* of an executor to appoint whom he pleases to administer and to pay him for doing so, it is enough to say that no such right exists according to English law. A departure from the English rule, which prohibits any such commission, was

allowed in India from a consideration of the peculiar circumstances of European society in India and of the practical impossibility of finding a gratuitous administrator. The reason for the exception disappeared on the creation of the Administrator General, and the law on the point was, accordingly, brought again into conformity with that of England. As to the superior economy of the Administrator General's administration, the following instance, given by the Registrar of the High Court, Bombay, throws great light on the charges to which the estates of deceased persons may be liable in the hands of private firms. The estate was worth R78,900—

The charges were—

	R
Agent's commission 2½ per cent.	1,972
1 per cent. commission paid to each of two sureties, being clerks in the agent's office on low salaries	1,578
Collector's charges	2,320
Agent's commission on rate	371
	6,241

The Bombay Administrator General's commission at 5 per cent. would have been R3,945. In Calcutta the Administrator General's rate of commission is 3 per cent.

16. It is not, however, within the limits of our enquiry to discuss the question on administrative or other grounds; it will be enough if we point out to Government (1) that the commission earned by the Administrator General, as matters now stand, is such that the Government might well, on the occurrence of a vacancy, claim a portion of it from the incumbent, or pay him partly by salary and partly by commission; and (2) that, if the Government thought well to enforce the existing law, a very large sum indeed would become available by the transfer to the Administrator General of the commission now earned by private firms. The figures of the last few years appear somewhat to favour the view that the agency houses more generally recognise the rights of the Administrator General than formerly. This may, probably, arise from the English Courts being now aware of the Administrator General's monopoly, and refusing to allow commission earned by other persons to be debited in the estate's accounts. It might be well to take measures for making it more generally known in England and the English Courts that the charge for commission by an Indian administrator, except as provided by Section 56 of the Administrator General's Act, is not one which can be legally enforced, and cannot, accordingly, be legally allowed in the accounts. If this were more generally known in England, it would result in the charge being generally disallowed, and would tend to discourage the desire of private agency houses to invade the Administrator General's privilege.

H. S. CUNNINGHAM.

The 20th December 1886.

SECTION F.—LAW REPORTS.

System under which the reports are prepared.

1. The Law Reporters at Calcutta, Madras, Bombay, and Allahabad prepare and pass through the press, under the supervision of a Local Council of Law Reporting, the reports which appear in the monthly parts of the Indian Law Reports. The Reporters also prepare the necessary index for each part and volume.

Method of supply.

2. The system of supplying the reports is as follows. The series for each place—*i. e.*, the set of reports containing the decisions of the High Court at each place—is printed there, and copies are furnished thence both to local subscribers and to subscribers for the complete series at other places. The subscriptions received at each place are brought to credit there, and no adjustment of account takes place between the various offices either as regards copies furnished by each for subscribers at other places, or subscriptions received by each for the entire series. It is necessary, accordingly, to take the account of the four reporterships together, in order to ascertain the true financial result to the Government.

Attempt to frame a complete account failed.

3. With the view of framing a complete account of this kind, we called for full particulars from the various offices both as to the number of copies printed, the disposal of these copies, and the cost of printing. The information furnished is not in all cases complete, and it also contains discrepancies between the number of the issues of the general series and the number of local parts contributed to that general series, which, in the time left to us, it would be impossible to clear up. We are, therefore, unable to submit so complete an account as we could have wished; we give, however, the details regarding the number of copies printed and the method of their disposal, for each office as they have been furnished to us, and we submit (paragraph 8) an account showing, as accurately as possible with the information available, what the cost of printing and issuing the reports is, and what the sale proceeds amount to.

System of keeping sale and stock accounts should be prescribed.

4. We would, however, suggest that a uniform system of keeping the accounts of the stock of reports, and of the charges and receipts, be prescribed for all the offices, and that a combined yearly account be compiled either in the office of the Legislative Department, or in some other suitable office. It will thus be possible to ascertain at once what the cost to Government of the issue of the reports is, and to prevent waste through printing too large a number either of all the series or of any one series of the reports.

Staff of Reporters and their remuneration.

5. The staff of Reporters at each centre is detailed below, with the other expenses, incurred in the preparation of the Reports as distinguished from their printing and issue :—

	Calcutta.	Madras.	Bombay.	Allahabad.
	R	R	R	R
Chief Reporter	900	...	...	...
Reporters	3—900	1—400	1—1,000	1—400
Clerks	1— 50	Included in Reporter's allowance.	Included in Reporter's allowance.	1— 60
Stationery	5	*Nil.*	*Nil.*	*Nil.*
TOTAL . Monthly .	1,855	400	1,000	460
TOTAL . Yearly .	22,260	4,800	12,000	5,520

In Calcutta extra copying charges are also allowed when required.

Judicial.

Section F.—Law Reports.

It is stated that the Bombay Reporter pays two Assistants at R150 each, and a Clerk at R70, and bears other petty charges, so that his personal remuneration is about R600 a month only.

Work done as measured by cases in published Reports.

6. From the volume of the Reports for 1885 it appears that the cases reported in that year were as follows:—

	Cases.	Pages.	Of these, there were Privy Council cases, and therefore not reports but reprints.		BALANCE.	
			Cases.	Pages.	Cases.	Pages.
Calcutta	156	795	17	176	139	619
Madras	125	577	3	23	122	554
Bombay	109	569	...	...	109	569
Allahabad	189	919	4	33	185	886

From this it appears that both in the number of cases and in the amount of matter the Allahabad Reports are considerably in excess of those of the other High Courts. This does not, of course, necessarily imply that the work of the Reporters at Allahabad is heavier or is better done than elsewhere. One object of the present system was to render the Reports concise and to prevent the reporting of unnecessary cases.

Some reduction in allowances possible.

7. But after making all allowances for this, we do not think that the differences of remuneration indicated above are justified.

The amount expended on Reporters, as distinguished from clerks, is only R900 in Bombay as compared with R1,800 in Calcutta; we are not aware of any circumstance which would necessitate so much higher a scale of pay at Calcutta. As regards the Chief Reporter it may be observed that the work is of a character which calls for intelligence and some familiarity with law; but we can scarcely think that duties, which do not prevent practice and may even favour a young barrister's chance of obtaining it, require so high a remuneration as R900 per month. And as regards the other Reporters, there appears to be no ground for paying at Calcutta on a scale twice as high as that which has, as a matter of private contract, been found sufficient in Bombay. We recommend the reduction of the rates at Calcutta to the Bombay scale. This would result in a saving of about R700 a month. The Reporter at Allahabad might also be required to pay his own clerk as the Reporter at Madras does. This would effect a saving of R60 a month more. The whole saving would be about R9,000 a year.

Statistics of cost of printing and receipts from sales.

8. The number of copies printed at each office, the cost of printing, and the receipts from sales and subscriptions for each office for the years 1885 and 1886, as given in the accounts furnished to us, are shown in the following table:—

	Number of copies printed.		Cost of paper and printing after deducting advertising receipts.		Postage and forwarding charges.		Total Cost.		Receipts from Sales, &c.		Commission and Agent's charges for packing, &c.		Net Receipts.	
	1885.	1886.	1885.	1886.	1885.	1886.	1885.	1886.	1885.	1886.	1885.	1886.	1885.	1886.
			R	R	R	R	R	R	R	R	R	R	R	R
Calcutta	3,500	3,800	8,749	11,075	1,756	2,663	10,505	13,738	22,767	29,130	5,658	(c)8,127	17,109	21,003
Bombay	(b)3,720	4,000	6,567	5,303	2,202	2,396	8,769	7,699	5,131	(a)4,656	...	...	5,131	(a)4,656
Madras	(d)3,415	4,300	3,748	4,450	1,691	1,925	5,439	6,375	5,704	7,375	1,426	1,844	4,278	5,531
N.-W. Provinces	4,000	4,000	8,530	6,153	2,407	2,148	10,937	8,301	2,586	2,779	...	..	2,586	2,779

(a) For 6 months only.
(b) Average; 3,790 for 3 months; 3,700 for 9 months and for Index.
(c) Includes packing charges amounting to R1,500.
(d) Average; 3,310 for 3 months; 3,410 for 5 months; 3,460 for 2 months; 3,500 for 2 months and Index.

Judicial.

Section F.—Law Reports.

The table is incomplete as regards the Bombay Receipts for the last half of 1886.

Statistics of disposal of copies printed.

9. The number of copies printed varies in each office; unless there is a large demand for any particular local series the number printed at each office should be the same. The following are the figures furnished to us as regards the distribution of the copies printed at the four offices, but they can be accepted as only approximately correct, as they do not agree in those points in which they should work into each other, such for instance, as the entries in column 5 :—

—		Printed.	Supplied to Public Officers gratuitously.	Supplied to purchasers direct.	Supplied to other offices for sale.	Supplied to Agent for sale.	Total issued.	Balance or Surplus.
1		2	3	4	5	6	7	8
Calcutta	1885	3,500	1,626	607	98	1,077	3,408	92
	1886	3,800	1,728	722	88	1,080	3,618	182
Madras	1885	3,415	1,590	1,512	310	...	3,412	3
	1886	4,300	2,026	1,735	423	...	4,184	116
Bombay	1885	3,720	1,700	1,232	722	...	3,654	66
	1886	4,000	1,756	1,438	722	...	3,916	84
Allahabad	1885	4,000	1,670	1,499	397	...	3,566	434
	1886	4,000	1,762	1,722	397	...	3,881	119

It would be necessary to ascertain the numbers issued out of those shown in columns 5 and 6 before the true surplus could be determined, but this cannot be done with any approach to accuracy for the reasons already stated. The Calcutta Office, however, shows that out of the 322 copies received by it from Bombay, about 226 of the Reports for 1885, and about 311 of those for 1886 remained unsold at the end of 1886. About the same numbers of the Allahabad series also remain on hand at Calcutta. It would seem, therefore, that the supply of the other series to the Calcutta Office might be considerably reduced, and probably if 3,800 copies were printed at each of the Calcutta, Bombay, and Allahabad offices, they would for the present be sufficient. In the Madras Presidency the number of copies of the Report supplied gratuitously to public officers has increased very considerably in 1886; and it is explained that this is due to the supply of the local series to all the Tahsildars and Deputy Tahsildars in the Presidency. The Reports are not supplied to officers of this grade in other Presidencies, but if the practice is continued the number of copies of the Madras series to be printed must remain higher than elsewhere.

Approximate cost of printing and issue.

10. From the figures of cost of production and issue given in the table in paragraph 8, it would seem that the charges are not distributed accurately between the two years. We give below the figures for the two years and those which we would take as representing roughly the yearly cost in each office :—

	1885.	1886.	Average.
	R	R	R
Calcutta	10,500	13,700	11,500
Bombay	8,800	7,700	8,000
Madras	5,400	6,100	6,000
Allahabad	10,900	8,300	9,500
TOTAL	35,600	36,100	35,000

Section F.—Law Reports.

In Calcutta the cost in 1886 was enhanced by the necessity which arose for reprinting the copies for the first six months; the cost is therefore taken at less than the average of the two years.

Approximate receipts from sales.

11. Against this cost the net Receipts for 1885, and those which may be taken as the average, are as follows:—

	1885.	1886.	Average.
	R	R	R
Calcutta	17,100	21,000	19,000
Bombay	5,100	4,600(a)	5,500
Madras	4,300	5,500	5,000
Allahabad	2,600	2,800	2,600
TOTAL .	29,100	33,900	32,100

(a) For first half of year.

For Bombay the figures are available only for the first six months of 1886, but the subscriptions to the complete series are mostly paid in the first half of the year; in Madras, for instance, the net receipts for the first 6 months of 1886 were about R4,700, and for the whole year only R5,500. There seems no special ground for taking the average receipts for Bombay at a very much higher figure than those for 1885. Possibly, the net receipts may turn out to be a little above the figure here shown. Roughly speaking, however, the receipts, which show a tendency to increase, cover, or nearly cover, the cost of printing and issue of the Reports. The cost to Government, therefore, of the Reports, which are issued free to its officers for official purposes, is about the cost of the establishment of Reporters.

Cessation of employment of Agents for sale of reports on commission.

12. We would draw attention, however, to the high charge for commission allowed to Messrs. Thacker, Spink & Co. at Calcutta, and to Messrs. Higginbottom & Co. at Madras. The arrangement appears to us to be a costly one. The commission which they receive, 25 per cent., is the ordinary charge for works where the publisher's agency is supposed to be of use in making a work known and procuring customers. But in this instance the Law Reports are perfectly well known to every one connected with the profession, and purchasers would probably be quite as willing to order of the Government Press as of the publishers. We have ascertained from Mr. Lewis of the Bengal Printing Office that the transfer of the despatching, &c., now done by Messrs. Thacker, Spink & Co. to his office would occasion no inconvenience and would occasion but little additional expense, while the Agent's commission, which for the present year amounts to R6,624, would be saved. We recommend accordingly that the question of giving up the agency of Messrs. Thacker, Spink & Co. and of Messrs. Higginbottom & Co. be considered, and that, at any rate, if from any cause it is thought undesirable to give up the agency, a lower commission be insisted on.

Price of reports may be raised.

13. There is also one other point which might, we think, receive attention; and that is the question of raising the price at which the Reports are supplied to the public.

We are aware that Law Reporting cannot be regarded in the light of an ordinary case of demand and supply, and that its management by Government ought not to be treated as a mere commercial speculation. The system was established in order that the Government might keep the whole matter in its own

hands, prevent the growth of useless or inaccurate reports, and be able to supply its officials with an authoritative guide in the task of interpreting and applying the Law. It is essential to the proper working of the scheme that the work should be done by persons of education and intelligence, and the remuneration requisite to secure such persons must be paid. On the other hand, that portion of the Reports which is sold to subscribers goes to members of a profession which is among the most lucrative in India, and there is no reason for supplying them with the Reports at a rate below their actual cost. We find that the charge for the Reports is now extremely low. The price was materially reduced in 1884. The following table shows the rates before and after that reduction :—

	Without Postage.		With Postage.	
	Before Nov. 1884.	After 1884.	Before 1884.	After 1884.
Calcutta Series . . .	35	10	37-8	12-8
Madras ,, . . .	8	6	9	7
Bombay ,, . . .	8	6	9	7
Allahabad ,, . . .	8	6	9	7
Complete ,, . . .	45	20	47-8	22-8

This reduction is considered to have produced a large increase in the number of subscribers. The subscribers through Messrs. Thacker, Spink & Co. numbered only 304 and 323 in 1882 and 1883, and they now number more than 900, so that, from one cause or another, there has been a large addition to the sales. Still the present rates are obviously low, and now that the Reports have got a firm footing, and that there is a substantial body of subscribers, it might be well to consider whether the charge for copies supplied to non-official subscribers might not without unfairness be raised to a higher rate, so as to make the Law Reports more nearly self-supporting. Care should be taken to prevent the publication of pirated editions, which are mere reprints of the official edition and are naturally sold at a far lower price. We have heard of several experiments in this direction in Bengal; and the attempt is certain to be made. The Superintendents of the Government Presses might be instructed to report any cases which come to their knowledge.

14. To sum up, our suggestions for economy are—

		R
Para. 17.	The salaries of the Law Reporters at Calcutta may be reduced, and the clerk at Allahabad may be abolished	9,000
Para. 9.	The number of copies printed may be reduced to 3,800 all round	Not estimated.
Para. 12	The system of selling Reports through an Agent on commission should cease	7,500
Para. 13.	The price of the Law Reports may be raised . .	Not estimated.

The 12th March 1887.

CHAPTER IV.

POLITICAL.

SECTION A.—HYDERABAD.

Summary of Expenditure.

The following is a summary of the expenditure from the Hyderabad Treasury during the five years, 1882-83 to 1886-87, taking Revised and Budget figures for 1885-86 and 1886-87 :—

In tens of Rupees—Figures to the left of the decimal point indicate thousands of Rupees

	1882-83.	1883-84.	1884-85.	1885-86, (REVISED.)	1886-87, (BUDGET.)
Interest on Ordinary Debt	47·91	55·13	81·35	...	...
Interest on other transactions	4·84	5·79	...	...	...
Land Revenue	...	·26	...	...	...
Law and Justice	...	·26	...	...	...
Education	3·10	4·31	3·10	1·80	3 48
Ecclesiastical	32·25	39·09	49·18	47·75	46·95
Medical	1·27	1·13	1·12	1·09	1·17
Political	82·23	93·30	94·64	81·31	83·67
Scientific, &c., Departments	·07	·47	·17	·10	·10
Territorial, &c., Pensions	20·66	24·87	19·66	20·84	19·98
Civil Furlough Allowances	...	·23	...	...	...
Superannuations	24·25	26·38	25·35	32·46	32·26
Miscellaneous	25·60	9·63	10·03	43 68	14 91
TOTAL	2,42·18	2,60·85	2,84·60	2,29 03	2,02·52

Further details in appended statement.

2. The Table appended to this Section gives further details of the above expenditure. We proceed to notice such of the items in it as seem to require explanation or remark in their order in the Account.

EDUCATION.

Allowance for inspection of schools.

3. The provision of R480 in the Budget of 1886-87 under the head of Inspection is for the Imperial share (R40) of a charge of R100 a month sanctioned in 1884 for the inspection of the schools at Hyderabad and Secunderabad.

The balance of the allowance was to be debited, R20 to Berar and R40 to the different local funds, principally the Secunderabad Abkari Fund. Provision is accordingly made in the Budget for the Imperial share of the charge. The allowance has apparently been overlooked in the Revised Estimate for 1885-86.

The allowance is drawn by Mr. Hodson, who is employed by the Nizam's Government as Principal of the Hyderabad College for the sons of Native Noblemen and gentlemen of rank, and is also private tutor to His Highness the Nizam. The following details as to the inspection work are supplied by the Resident :—

"The following schools are inspected by this officer :—

(1) Saint George's Grammar School.
(2) Do. Girls' Seminary.
(3) Protestant Orphanage and Brigade School, Secunderabad.
(4) Saint Ann's and Saint Joseph's Schools, Secunderabad.
(5) Bolarum Grammar Schools.
(6) S. P. G. Mission School, Secunderabad.

"As All Saints' Institution is also aided to a considerable extent by His Highness the Nizam's Government, it has been arranged, in order to avoid a dual inspection, that this institu-

tion be inspected by His Highness' Educational Department, periodical reports being submitted for the information of the Educational Inspector appointed by the British Government.

The inspections are arranged for by the Inspector with the schools direct, reports being furnished to this office so that the grants-in-aid may be regulated according to the results of the examinations. Some of the schools receiving Government grants were inspected previously to this arrangement by the Inspector of Army Schools, but only to a very limited extent.

Grants-in-aid.

4. The remaining expenditure under Education consists of grants-in-aid to the All Saints' Institution of R150 a month and to the Chadarghat Protestant School of R100 a month.

The Resident reports that—

(1) The grant of R150 a month made to the All Saints' Institution was sanctioned, subject to the conditions of the Grant-in-Aid Rules (known as Lord Canning's Grant-in-Aid Rules), in letter No. 2180, dated 8th August 1877, from the Secretary to the Government of India in the Foreign Department.

(2) Since the beginning of the year 1886, the grant-in-aid to the Chadarghat Protestant School (*viz.*, the Saint George's Grammar School with its branch the Girls' Seminary,) has been regulated by the provisions of Article 23 of the Bengal Educational Code.

ECCLESIASTICAL.

Noticed in Note on Ecclesiastical Expenditure.

5. The Ecclesiastical charges have been noticed, as far as necessary, in the Finance Committee's Note on Ecclesiastical Expenditure. (Chapter VII of Vol. II of their Report.)

MEDICAL.

Allowance for charge of Civil Dispensary.

6. The allowance to a Surgeon is an allowance of R50 a month paid to the Brigade-Surgeon of the Hyderabad Subsidiary Force at Secunderabad for the charge of the Civil Dispensary at that station. The Hospital Assistant and other servants referred to are attached to the same dispensary, and are under the orders of the Surgeon.

We have not noticed this allowance in our Note on special medical allowances (Section E of Chapter V), as we understood it to be given for Civil Medical duties generally. We do not understand the necessity for a Civil dispensary at all at Secunderabad, nor do we see why the duties, if necessary, should not be performed by the Residency Surgeon. Some further explanation on this point seems necessary.

Allowance for charge of Jail and Police Hospitals.

7. It has come to our notice that an allowance of R100 is also paid to this same Medical Officer from the Secunderabad Abkari Fund for the charge of the Jail and Police Hospitals. This allowance had not come under our observation when our Note on Medical Allowances (Section E of Chapter V) was written. On the principle laid down in paragraph 11 of that Note, this allowance seems open to objection.

POLITICAL.

Resident and Assistant Residents—Budget provision.

8. The provision in the Budget for the Resident and his two Assistants is made up as follows:—

		R
Resident		60,000
Two Assistant Residents		30,000
		90,000
Deduct—		
Charged to Berar	46,000	
Four per cent. contribution for Annuity	2,560	48,560
Balance		41,440

Political.

Section A.—Hyderabad.

Of this sum, R3,150 are met by a fixed contribution from the Secunderabad Abkari Fund. The Budget makes provision for the pay of the two Assistants at R1,500 and R1,000 respectively, but the incumbents are on the graded list of the Political Department and draw the pay of their grade whatever it may be.

Portion of Resident's staff chargeable to Berar and Local Funds.

9. The staff provided in the Budget, as chargeable to the Government of India, is not, however, the whole of the Resident's staff. Some of the staff are paid either wholly or in part from Berar Revenues, and others are paid from the Secunderabad Abkari Fund.

Details of staff with head chargeable.

10. The following table shows the appointments in the Political Department at Hyderabad, the names and pay of the Officers holding the appointments on 1st January 1887 and the fund to which the pay is chargeable :—

Rank.	Name.	Pay and Allowances.	R	a.	Remarks.
Resident	Mr. J. G. Cordery	Pay	4,000	0	Half paid from Imperial and half from Berar revenues.
		Sumptuary allowance	1,000	0	
			5,000	0	
First Assistant Resident and Secretary for Berar to the Resident.	Mr. A. H. Martindale	Pay	1,000	0(a)	The whole pay and local allowance are debited to Berar up to a maximum of R1,333⅓. Any excess over that is paid by Imperial.
		Local allowance for Berar	250	0	
			1,250	0	
Second Assistant Resident and Assistant Secretary for Berar.	Lieutenant W. H. Cornish	Pay	550	0(a)	All charged to Imperial.
		Local allowance for Judicial work for Resident's Bazaars.	200	0	Charged to Secunderabad Abkari Fund.
			750	0	
Extra Assistant Resident in charge of Residency Civil Offices.	Mr. Stanley Murray	Pay	500	0	Charged to Berar.
Military Secretary to Resident.	Major R. A. Gilchrist	Staff allowance in addition to staff corps pay of Rank.	600	0	Do. do.
Residency Surgeon	Surgeon-Major E. Lawrie	Pay of rank as Second Class Civil Surgeon	750	0	Do. to Imperial.
		Allowance as Superintendent of Vaccination	414	3	Paid from Secunderabad Abkari Fund.
		Allowance as Superintendent of Medical School	414	3	
			1,578	6	
Officer Commanding Resident's Escort and Superintendent, Residency Bazaars.	Lieutenant G. M. Pritchard.	Allowance in addition to military pay	150	0	Do. do.
Assistant to General Superintendent for Suppression of Thuggee and Dacoity.	Lieutenant P. J. Melvill	Pay	600	0(a)	Provided in Thuggee and Dacoity Department.
		House allowance	40	0	
			640	0	
Judicial Superintendent of Railways, His Highness Nizam's Dominions, and *ex-officio* Assistant to Resident.	Temporarily vacant on 1st January; held by Colonel Dobbs on 1st October 1886.	Pay and allowances	940	14	From Secunderabad Abkari Fund.
Clerk of the Resident's Court and Government Translator.	Bhanduji Janardnan Chaobal.	Pay as Extra Assistant Commissioner	400	0	From Berar.
		Allowance as translator	50	0	
			450	0	
Cantonment Magistrate, Secunderabad.	Captain Hastings	Pay	1,000	0	From Secunderabad Abkari Fund.
Assistant Cantonment Magistrate and Assistant Superintendent of Police.	Saiyid Shamsuddeen Ali Khan Bahadur.	Pay as Assistant Cantonment Magistrate	500	0	Do. do.
		As Assistant Superintendent of Police	400	0	
		Horse allowance	30	0	
			930	0	

(a) Pay of grade in Political Department.

Political.

Section A.—Hyderabad.

An allowance of R400 a month is ordinarily given to the officer commanding the Resident's Escort for the Police and Judicial charge of the Residency Bazaars; at present the duties are divided; and the Second Assistant Resident, who does the Judicial work, receives half the allowance.

Constitution and objects of Secunderabad Abkari Fund.

11. The following account of the Secunderabad Abkari Fund, to which a large number of the above charges are debited, is taken from the Report of the Comptroller of India Treasuries for 1882-83 :—

This fund was under the management of the Madras Government from 1803 to 1854. In the latter year the Nizam's Government advanced a claim to the revenues of this fund, which was admitted by the Government of India. An agreement was made that the balance of the fund, after defraying certain charges, should be paid to His Highness the Nizam's Government. The income of the fund is derived from farming the right to sell drugs and liquors within the limits of the Secunderabad Cantonment. This was increased in 1867 by the absorption of certain petty funds, the receipts of which were drawn from Municipal fines, stamps, sale of unclaimed property, spirit licenses, &c. By the addition of a Registration Department in 1874, the income was further augmented. The expenditure of the fund was limited by Government to defraying charges on account of the Police, the local mail service, and the construction of roads in His Highness the Nizam's dominions. In 1861 the fund ceased to bear the cost of the mail service, and in 1868 the Nizam's Government undertook the construction of roads, imposing certain other expenses on the fund in consideration of this relief. The fund now bears the cost of—

(1) The Police Establishment.
(2) The salary of the Judicial Superintendent of Railways.
(3) The expenses of the Medical School.
(4) The construction and maintenance of the Secunderabad Cantonment roads.

The figures of the fund, in my books for the year under review, are as follows :—

	R	a.	p.
Opening balance	15,462	2	4
Receipts	2,03,745	3	10
Total	2,19,207	6	2
Expenditure	1,78,216	4	10
Closing balance	40,991	1	4
Total	2,19,207	6	2

The fund is solvent, and the surplus of the fund belongs to the Government of the Nizam.

The ground of the contribution from this fund towards the pay of the First and Second Assistant Residents is thus stated by the Resident :—

This amount is contributed by His Highness the Nizam's Government towards the cost of the Resident's staff in consideration of the Judicial and Magisterial work performed by the Assistant Residents in connection with the local civil population of the Residency Bazaars and Secunderabad, which lie within the territorial limits of the Hyderabad State. The contribution has been calculated upon an estimate of the time and labour devoted by the Resident's staff to the duties described above.

Allowances chargeable otherwise than to Imperial not enquired into generally.

12. As regards the pay and allowances of the staff generally, we have not considered it necessary to enquire into those which are not chargeable to Imperial, as any economy effected in them would not benefit the finances of the Government of India. There is one of these allowances, to which, however, we think it right to draw attention. The Assistant Cantonment Magistrate, Secunderabad, is also Assistant Superintendent of Police for the Cantonment; he draws a salary of R930, which is made up as follows :—

Assistant Cantonment Magistrate and Assistant Police Superintendent's allowances noticed.

	R
Pay as Assistant Cantonment Magistrate	500
Pay as Assistant Superintendent of Police	400
Horse allowance as ditto	30
TOTAL	930

Political.

Section A.—Hyderabad.

Judging from the amount of these allowances, it would seem that they had been fixed on the supposition that they would be held by separate officers; it is unusual in such cases to grant the whole pay to an officer holding the two appointments.

Proportion of cost of staff chargeable to Imperial recently considered by Government, therefore not taken up again.

13. The only question of economy that can be raised, as far as Imperial interests are concerned, is the question whether, with reference to the nature of the work done by the staff, any larger share of the pay might be debited to Berar, or to the Local Funds. This question was recently considered by the Government of India, and it seems then to have been shown to the satisfaction of the Government of India that it was not paying more than its share of the cost of the staff; we have therefore not gone into this question afresh.

Residency Surgeon.

14. The provision for the Residency Surgeon in the Budget is higher than it should be. The medical charge of the Hyderabad Residency is reckoned a second class Civil Surgeoncy; and the present incumbent, a Surgeon Major, draws R750 a month. He receives two allowances of R414-3 each as Superintendent of Vaccination and as Superintendent of the Medical School. We have referred to these allowances in paragraphs 9 and 18 (Item 25) of our Note on Special Medical Allowances (Section E of Chapter V). They are both paid from the Secunderabad Abkari Fund.

We raised the question whether the medical duties could be provided for by the grant of an allowance to a Medical Officer in Military employ. To this the Resident has sent the following reply:—

As the nearest Military station (Secunderabad) is 5 miles off, it is quite impracticable to arrange that the Civil Medical charge should be held by a medical officer in Military employ. The cantonments are not less than from five to nine miles distant. Besides this drawback, the duties attaching to the medical charge of the Resident's escort, the Resident and his staff and office establishments, and the management of a large hospital form a charge sufficient to occupy the attention of a separate medical officer. In addition to this he is the Superintendent of a Medical School.

We do not see our way to pressing this suggestion.

Details of Residency office establishment—

15. The following is a list of the Agency establishment of clerks and menials chargeable to Imperial:—

Appointment.	Salary. R	a.	p.
ACCOUNT DEPARTMENT.			
Political Treasury.			
Accountant	150	0	0
Clerk	110	0	0
Do.	85	0	0
Do.	50	0	0
Do.	25	0	0
Total	420	0	0
Carried over	420	0	0

Appointment.	Salary. R	a.	p.
Brought forward	420	0	0
POLITICAL OFFICE			
Clerk	140	0	0
Do	130	0	0
Do.	80	0	0
Do.	70	0	0
Do.	70	0	0
Do.	65	0	0
Do.	45	0	0
Do.	40	0	0
Do.	25	0	0
Do	25	0	0
Do.	25	0	0
Do.	20	0	0
Total	735	0	0
Carried over	1,155	0	0

Political.

Section A.—Hyderabad.

Appointment.	Salary. R	a.	p.
Brought forward	1,155	0	0
PERSIAN DEPARTMENT.			
Serishtadar	150	0	0
Head Persian Munshi	70	0	0
TOTAL	220	0	0
Total Clerks and others monthly	1,375	0	0
yearly	16,500	0	0

Appointment.	Salary. R	a.	p.
Menial Servants.			
Daftari	15	0	0
Do.	15	0	0
Jemadar	12	0	0
4 Peons at R7 each	28	0	0
Farash	6	0	0
Bhisti	4	0	0
Sweeper	4	0	0
Total	84	0	0
2 Toties for Resident's Escort at R7 each	14	0	0
Total of Servants monthly	98	0	0
yearly	1,176	0	0

their work.

16. The nature and amount of the duties of the Resident's office are thus described by the Resident :—

The duties are multifarious and include a miscellaneous correspondence connected with the Hyderabad Government, the Military force cantoned at Secunderabad, the Cantonment Magistrate at that station, the Judicial Superintendent of Railways in the Nizam's Dominions, the Magistrate of the Residency Bazaars, and the functionaries of His Highness the Nizam's State Railway. The Political Treasury work is specially heavy.

The figures given below show the receipts and issues of letters during the last three years :—

		Letters received.	Letters issued.	
Correspondence Branch	1883-84 ...	6,758	6,400	
	1884-85 ...	6,962	6,359	
	1885-86 ...	7,572	6,961	
Account or Treasury Branch	1883-84 ...	1,187	1,278	This shows treasury correspondence merely. The treasury work in regard to accounts, &c., has not been shown.
	1884-85 ...	1,315	1,394	
	1885-86 ...	1,304	1,411	
Persian Branch	1883-84 ...	3,684	5,133	
	1884-85 ...	3,640	5,061	
	1885-86 ...	3,807	5,407	

Portion of Resident's office establishment chargeable otherwise than to Imperial.

17. If all this correspondence were disposed of by the establishment shown above, the cost would be very moderate. But the Resident has other establishment paid from Berar and from the Abkari Fund; less than half of his establishment is paid by Imperial. From lists of the office establishment, furnished at the time of the enquiry into the share of the cost of the Residency borne by the Government of India (see paragraph 13), it appears that the whole office establishment of the Resident was composed of 55 clerks whose cost, and the source from which it was defrayed, are shown in the table below. The details of the Imperial charge, as given in this table, differ slightly from the present details, as stated above, but the total cost is the same :—

	Berar		Imperial		Abkari Fund.		Total.	
	No.	R	No.	R	No.	R	No.	R
Treasury establishment	7	625	7	495	4	155	18	1,275
Political Office	3	450	7	525	2	45	12	1,020
Berar Secretariat	8	1,000	4	135	1	35	13	1,170
Judicial Office	3	400	...		2	115	5	515
Persian Office	3	115	2	220	2	45	7	380
	24	2,590	20	1,375	11	395	55	4,360

Political.

Section A.—Hyderabad.

No economy suggested in Imperial charge.

18. Excluding the Establishment classed as for the Berar Secretariat, the remainder seems stronger than should be required. Still the cost to Imperial is not more than might reasonably be incurred for a Residency such as that at Hyderabad; and as we do not see our way to recommending any reduction in the purely Imperial charges, we have not gone further into the question of the Establishment.

Residency Dispensary Establishment.

19. The charge for Medical Establishment is for a Hospital Assistant, whose pay varies with his class, and for a Hospital Maty on R10 per mensem. This establishment is attached to the Residency Dispensary.

Compensation for dearness of grain.

20. The charge under the head of Compensation for dearness of grain is noticed in Section J of Chapter V, which treats of the subject of such compensation generally.

Purchase and Repair of Residency furniture.

21. The Resident writes as follows regarding the charge shown against "Purchase and Repair of Residency furniture":—

This item, which amounts to R1,800 a year, is wrongly designated. It is not expended upon the purchase and repair of the office furniture, but on the repair and renewal of the furniture of the public reception rooms at the Residency.

It was sanctioned by the Government of India in the Public Works Department (*vide* letter No. 299 $\frac{A.}{M.\ P.\ C.}$, dated 8th September 1876). The Resident himself controls this expenditure. The rooms are exceptionally large and quite beyond the means of any Resident to keep up without public aid. The present Resident found it necessary to devote the sum which he was offered for his expenses at the Installation solely to this object over and above this small annual allowance.

We do not see any objection to this grant; but we think the question should be considered whether the Resident should not pay interest on the cost of the Residency furniture, as a Lieutenant-Governor or Chief Commissioner does.

Care and Repair of Residency House and Grounds.

22. The charge for care and repair of Residency House and Grounds is a fixed charge of R500 a month, which is drawn regularly without any details. The Resident gives the following explanation of the necessity for the grant and of the objects to which it is applied:—

The grounds on which the Residency and the houses of its officers stand cover about 72 acres. The establishment which keeps these in order and also acts as a sanitary corps costs R412 per month. The Resident cannot recommend any deduction in this, unless the park is to be allowed to fall into a condition which will reflect discredit upon the British Government as compared with the Native Noblemen with whom the Resident must associate on equal terms. The expense of the illuminations necessary for the reception of the Nizam on public occasions has also to be met from this fund, and it has also been the habit of the Resident to lend the grounds for school and other fêtes. The expenses and labour of preparing the place for such meetings have also to be met in this way. Experiments in arboriculture and agriculture are also conducted there. It would be quite impossible for any private purse to meet this charge.

Considering that the Resident gets a sumptuary allowance double that of any Lieutenant-Governor and greater than that of any Governor, we think that he should pay for the up-keep of the Residency grounds himself; but if this allowance is continued, it should be added to the sumptuary allowance or shown clearly in the accounts as an addition to the Resident's salary made on account of the garden and grounds.

Political.

Section A.—Hyderabad.

SCIENTIFIC, &c., DEPARTMENTS.

Public Observatory at Damaguda.

23. The following explanation is given by the Resident of the expenditure shewn against the Public Observatory at Damaguda :—

The establishment at Damaguda consists of two chowkidars sanctioned by the Government of India for the protection of the Observatory (letter No. 1012, dated 16th November 1842).

The care of the Observatory was made over to this Agency by the Surveyor-General of India on the completion of the operations of the Great Arc Series. Further particulars, regarding the necessity or otherwise of maintaining the Observatory, and the work performed by the establishment, have been called for, and will be submitted to the Government of India on receipt. At the same time the Resident will express his opinion as to the advisability of withdrawing or continuing the establishment.

The result of the Resident's further enquiries has not been reported to us. The Government of India will doubtless not overlook this point.

MISCELLANEOUS.

Donations for charitable purposes.

24. The donations for charitable purposes are thus described by the Resident :—

This item is composed of a fixed grant of R75 per mensem made to the Roman Catholic Orphanage at Secunderabad, as sanctioned by Government in Financial Department letter No. 480, dated 22nd January 1870, and an average grant of about R300 per mensem paid to the Secunderabad Protestant Orphanage under Financial Department letter No. 1443, dated 9th March 1869. The latter is a fluctuating charge, the principle being that an amount equivalent to that raised each month by local subscriptions is paid to the Orphanage.

We think that these charges might be reconsidered. No similar responsibility is undertaken elsewhere, as far as we are aware. If the grant to the Protestant Orphanage is continued, it should, we recommend, be fixed at so much per head; the system of granting a rupee for every rupee contributed locally tends to extravagance.

Loss by Exchange.

25. The item classified as "Loss by exchange on local transactions" is explained by the Resident in the following extract :—

There is a local currency in the Hyderabad State known as the Halli Sicca currency. The rate of exchange fixed by Government is 116-14-6 Halli Sicca rupees for 100 Government rupees. This rate has been ascertained by assay. But the local bazaar or market rate of exchange varies from about H. S. R114 to H. S. R121 for Government R100, the average for the ten years ending December 31st, 1886, having been H. S. R118-1-6. When payments have to be made in the local currency into the Political Treasury at Hyderabad for credit to the Government of India, or by the Political Treasury into the Civil (Berar) Treasury, there is a loss or gain on each transaction according as the market rate is higher or lower than the Government assay rate of 116-14-6. Loss is debited to the head "Loss by Exchange," and profit to "Gain by Exchange."

The various payments are made according to fixed principles laid down by the Government of India, and consist chiefly of payments made by the Government of India on account of Berar in adjustment of receipts and charges in Berar on account of other Governments, or of payments by Berar to the Government of India.

The amount budgetted for under the head of "Loss" in 1885-86 was based upon the actuals of the past three years.

As a matter of fact, there was no net loss in 1885-86, for the actual profit by exchange was R64,523-4-6, while the actual loss by exchange only amounted to R39,653-11-10, leaving a considerable balance in favour of the Government. Under the same heads in 1884-85 the figures were "Loss" R6,338-4-4, and "Gain" R24,460-3-2.

Political.

Section A.—Hyderabad.

26. We have no suggestion to make for any considerable economies in the Political expenditure at Hyderabad. The only suggestions that have occurred to us are summarised below :—

Paragraph 6.—Withdrawal of allowance for charge of Civil Dispensary at Secunderabad		R 600
„ *21.*—The levy of interest on the cost of the Residency furniture		Not estimated.
„ *22.*—Withdrawal of the 500 rupees per mensem allowed for the maintenance of the garden and grounds		6,000
„ *24.*—Reconsideration of fixed grants for orphanages		4,500
	TOTAL	11,100

We have also noticed the following allowances paid from the Secunderabad Abkari Fund :—

Paragraph 7.—Allowance of R100 a month for charge of Jail and Police Hospitals, Secunderabad.

„ *12.*—Allowances of Assistant Cantonment Magistrate (R500) and Assistant Police Superintendent (R430), Secunderabad.

The 10th March 1887.

Political.

Section A.—Hyderabad.

ACCOUNT OF POLITICAL EXPENDITURE AT HYDERABAD.

Omitting units, figures are in tens.

EXPENDITURE.	ACTUALS.						ESTIMATE.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Interest on Ordinary Debt	...	47 91	...	55·13	...	81 35	...	...		...
Interest on other transactions	...	4·84	...	5·79	...	...	...	...	...	...
LAND REVENUE—										
Deputy Commissioners, &c., Establishments—										
Salaries, Commissioner (moiety)	...	...	...	·24	...	...	...	...	...	...
Travelling expenses of Commissioner (moiety)	...	..	...	·02	...	...	...	...	...	...
TOTAL	...	...	..	·26	...	...	...	...	...	...
LAW AND JUSTICE—										
Civil and Sessions Court—										
Salaries, Commissioner (moiety)	...	...	...	·24	...	...	.	...	...	...
Travelling expenses of Commissioner (moiety)	...	...	...	·02	...	...	...	...	...	...
TOTAL	...	...	...	·26	...	...	...	...	...	...
EDUCATION—										
Inspection—										
Inspectors and Deputy Inspectors	...	...	...	...	...	...	...	...	.	·48
Travelling and Tentage allowances	...	...	...	·15	...	...	...	...	...	...
Grants for the encouragement of Literature—										
All Saints' Institution	...	1·80	...	1·80	...	1·80	...	1·80	...	1·80
Chadarghât Protestant School	...	1·30	...	1 10	...	1·30	...	...	...	1·20
Petty Construction and Repairs	...	...	...	1·26	...	...	...	...	...	...
TOTAL	...	3·10	...	4·31	...	3·10	...	1·80	...	3·48
ECCLESIASTICAL—										
Church of England—										
Salaries, Chaplains	5	20·40	5	27·13	5	35·13	5	34·50	5	33·60
Establishment—										
Clerks, &c.	2	·29	2	·29	2	·29	2	·29	2	·29
Servants	11	·90	11	·92	11	1·04	11	·98	11	·77
Visitation and Travelling allowances	...	1·86	...	2·27	...	3·07	...	2·00	...	2·20
Miscellaneous Contingencies	...	·76	...	·63	..		...	·60	...	·60
Postage Stamps	...	...	...	...	...	...	...	·01	...	...
Church of Scotland—										
Salaries, Chaplains	1	6·00	1	4·80	1	6·00	1	6·00	1	6·00
Establishment—										
Clerks	1	·14	1	·14	1	·14	1	·15	1	·15
Servants	3	·18	3	·22	3	·21	3	·18	3	·18
Visitation and travelling allowances	...	·76	...	·85	...	·78	...	·90	...	·75
Miscellaneous	...	·24	...	·24	...	·24	...	·24	..	·24
Care-takers in charge of Cemeteries	9	·72	9	·67	9	·56	9	·60	9	·64
Miscellaneous Ecclesiastical Charges—										
Wesleyan Minister	...	...	...	·98	...	1·72	...	1·30	...	1·53
TOTAL	...	32·25	...	39·09	...	49·18	...	47·75	...	46·95
MEDICAL—										
Hospitals and Dispensaries—										
Allowance to Surgeons	...	·60	...	60	...	·60	...	·60	...	·60
Hospital Assistants	1	·54	1	·42	1	·42	1	·42	1	·42
Servants	1	·07	1	·07	1	·07	1	·07	1	·07
Medical Pupils	1	·03	1	·04	1	·03	...	...	1	·08
Travelling Expenses	...	·03	...	...	...	...	...	...	...	..
TOTAL	...	1·27	...	1·13	...	1·12	...	1·09	...	1·17
Carried over	...	89·37	...	1,05 97	...	1,34·75	...	50·64	...	51·60

Political.

Section A.—Hyderabad.

ACCOUNT OF POLITICAL EXPENDITURE AT HYDERABAD—*concluded.*

Omitting units, figures are in tens.

EXPENDITURE.	ACTUALS.						ESTIMATE.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	89·37	...	1,05·97	...	1,34·75	...	50·64	...	51·60
POLITICAL—										
Salaries—										
Residents, Agents, &c.	1	24·65	1	30·22	1	34·43	1	29 04	1	29·04
Assistants to Agents, &c.	2	12·45	2	12·67	2	9 92	2	11·50	2	12·40
Surgeons	1	13·80	1	13·12	1	13·12	1	7·92	1	13·12
Deduct amount realisable from Secunderabad Abkari Fund	...	...	...	...	...	...	...	...	...	**—3·15**
Establishments—										
Clerks, &c.	20	15·86	20	16·61	20	17·09	20	16·50	20	16·50
Servants	12	1·17	12	1 17	12	1·16	12	1·18	12	1·18
Medical Establishment	2	·14	2	·13	2	·18	2	·50	2	·54
Compensation for dearness of provisions	...	·17	...	·15	.	·13		·18	...	·18
Contingencies—										
Section-writing	...	·01	...	...	...	·06	...	...	...	...
Printing charges	...	...	...	..	...	...	...	...	...	...
Country Stationery	...	·21	...	·22	..	·22	...	·23	...	·10
Service Telegrams	...	2·06	...	2·37	...	2·26	...	2·40	...	2·40
Postage	...	·49		·45	...	·64	...	·65	...	·50
Purchase and repair of office furniture	.	1·92	...	1·83	. .	4 95	...	·80	...	1·00
Purchase of books, &c.	...	·13	...	·08	...	·14	...	·16	...	·16
Subscription to newspapers	...	·03	...	·05	...	...	...	...	...	...
Tour charges	...	...	..	·06	...	...	..	...	...	...
Hot-weather charges	...	·48		·45	...	·43	...	...	...	...
Care and repair of Residency house and grounds	...	6·00	...	6·00	...	6·00	..	6·00	...	6·00
Agency contingencies and miscellaneous	..	1·31	...	3·43	...	1·45	...	1·85	...	2·70
Travelling Allowances—										
To Officers	...	·48	...	1 86	...	} 2·46	...	2·10	...	1·00
To Establishment	...	·28	...	·36	...					
To Medical Officers	...	...	..	...	...	...	...	·30	...	...
Durbar Presents	...	·59	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...
Entertainment of Chiefs, &c.	...	. .	...	2·04	...	...	...	...	...	...
TOTAL	..	82·23	...	93·30	..	94·64	...	81·31	...	83·67
SCIENTIFIC AND MINOR DEPARTMENTS—										
Meteorological Department—										
Establishment of Public Observatory at Damaguda	2	·07	2	·07	2	·17	2	·10	2	·10
Public Exhibitions, &c., Calcutta International Exhibition	...	...	...	·40	...	...	...	...	...	...
TOTAL	...	·07	...	·47	...	·17	...	·10	...	·10
TERRITORIAL AND POLITICAL PENSIONS—										
Not exceeding 5,000 per annum	...	20·66	...	24·87	...	19·66	...	20·84	...	19·98
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES—										
Allowances	...	...	..	·23	...	...	...	...	...	...
SUPERANNUATIONS—										
Superannuation and retired allowances	...	22·75	...	24·73	...	23·90	...	30·00	...	31·00
Compassionate allowance	...	1·12	...	1·08	...	1·29	...	1·26	...	1·26
Gratuities	...	·38	...	·57	...	·16	...	1·20	...	...
TOTAL	...	24·25	...	26·38	...	25·35	...	32·46	...	32·26
MISCELLANEOUS—										
Travelling allowance to officers attending examinations	...	...	...	...	...	·18	...	·18	...	...
Donations for charitable purposes	...	4·27	...	5·03	...	3·51	...	3·50	...	4·41
Remittance of treasure	...	·58	...	...	...	...	...	...	...	·50
Discount on supply bills	...	12·64	...	...	...	...	...	·50	...	...
Loss by Exchange on local transactions	...	8·11	...	4·60	...	6 34	...	39 50	...	10·00
TOTAL	...	25·60	...	9·63	...	10 03	...	43·68	...	14·91
GRAND TOTAL	...	2,42·18	...	2,60·85	...	2,84·60	...	2,29·03	...	2,02·52

SECTION B.—MYSORE.

Expenditure provided in Madras Budget.

The expenditure of the Mysore Residency is provided for in the Madras Budget Estimates. The rest of the Madras Political expenditure has been dealt with in Section A of Chapter IX of Vol. II of the Finance Committee's Report. It remains for us to deal with the expenditure of Mysore.

Details of budget provision.

2. The Budget Estimate for 1886-87 provides R1,14,840 for the Mysore Residency, the details of which are given below—

	R
1. Resident	54,000
2. Assistant Resident	14,400
3. Surgeon	9,000
4. Treasury Officer	1,200
5. Agency Establishment—	
(i) Clerks 10	8,760
(ii) Treasury Establishment 13	7,020
(iii) Servants 36	3,420
6. Medical Establishment	360
7. Travelling Allowances	5,000
8. Contingencies	9,600
9. Postage	400
10. Rents, Rates and Taxes	1,680
TOTAL	1,14,840

The Resident.

3. *Item 1.*—The Resident is graded as a Resident of the 1st class, and draws pay at R4,000 a month, together with a sumptuary allowance of R500 a month.

The duties and responsibilities of the Resident are described as follows by the Resident himself.—(Letter No. 2903-6376, dated 30th October 1886) :—

"The political relations of the British Government with the State of Mysore, involving many large and intricate questions, are conducted by the Resident in Mysore. Besides this purely political work, the Resident has charge of the administration of the Assigned Tract more commonly known as the Civil and Military Station of Bangalore. This is not a mere cantonment, but contains three native towns, several villages, military quarters for a large garrison, and a numerous European and Eurasian population. The entire population is about 93,540, and the annual revenue about R3,50,000. This tract is under the direct administration of the Resident who has the powers of a local Government, as well as of a High Court. In addition, the Resident is Chief Commissioner and High Court for the small province of Coorg, 150 miles to the west of Bangalore. The administration of each of these tracts has to be carried on in much the same style as that of a province, though without the aid of experienced heads of Departments. The amount of work entailed by the administration of the two tracts, when compared with the work of a Chief Commissioner of a large province, will be found to be much heavier than the proportional size of the respective charges would lead one to suppose. Separate administrations of small tracts of country are not economical, but such arrangements have been framed and maintained for political reasons."

This appointment was graded in the first class when the incumbent was not merely Political Officer for Mysore, but was, as Chief Commissioner, in charge of the administration of that Province, as well as of Coorg. The present political charge even with the Chief Commissionership of Coorg, which is smaller than most districts, cannot, in our opinion, compare in importance or in responsibility with the Chief Commissionerships, or with the larger Residencies, such as those of Central India and Rajputana. In our separate Note on Coorg (Section C of this Chapter) we propose that that little district should be amalgamated with Madras; and if this is done, we think that the pay of the Mysore appointment should be reduced to that of a Resident of the second class on

R2,500 a month, corresponding to the salary attached to the political charge of Baroda, Nepal, or the Persian Gulf. Taking into consideration the location of the appointment, we see no reason to object to the grant of a sumptuary allowance to this officer, but we recommend the reduction of the amount to R250 a month.

The Assistant Resident.

4. *Item 3.*—The Assistant Resident's pay is provided for in the budget at R1,200 a month; but he draws the pay of his grade in the Political Department whatever that may be. The Resident writes as follows with reference to the position and duties of the Assistant:—

"For the purpose of aiding the Resident in his political capacity and in the administrative control of the Assigned Tract and Coorg, the Resident has only one officer at his disposal, *viz.*, the Assistant Resident who is always an officer of some standing in the Political Department of the Government of India. As a matter of fact, the Assistant Resident has his time fully occupied by his work as Secretary to the Resident. He has also some independent duties as Inspector-General of Registration and Income Tax Commissioner in the Civil and Military Station. It is absolutely necessary, for the efficient performance of his duties, that he should be an officer of training and experience. This has been fully recognised by the Government of India, and in other parts of India, such as Hyderabad, Rajputana, and Central India, where Residents of the 1st class (*i.e.*, of the same standing as the Resident in Mysore) are accredited, the services of more than one personal assistant are made available."

The work does not appear to us to call for more than one Assistant. The Assistant Resident receives an extra allowance of R250 a month as Secretary to the Chief Commissioner for Coorg. To this we refer in our Note on Coorg Expenditure. (Section C of this Chapter.)

Residency Surgeon.

5. *Item 3.*—The medical charge of the Agency is classed as a second class Civil Surgeoncy. The officer at present in charge is a Surgeon-Major of less than 20 years' standing, and accordingly receives a pay of R750 a month. His duties are thus described by the Resident:—

"The duties of this officer consist in attending on the Resident and his staff, on all the officers and their establishments under the Resident, both in the Residency and in the Civil and Military Station. As an officer in charge of the medical administration of the station, he is required to look after and to report on its sanitation. He has to give advice to the Municipality on matters, medical and sanitary, and to attend all meetings of the Board. He has also to attend to the vaccination work of the station. Finally, he has immediate medical charge of an important public institution known as the Bowring Civil Hospital, the care of which occupies a considerable portion of his time."

For the charge of the Bowring Hospital, the Surgeon receives an allowance of R200 a month, which is paid by the Municipality. We have submitted our recommendation regarding this allowance in paragraph 11 of our Note on the Special Allowances of Medical Officers of the superior grades (Section E of Chapter V).

Allowance to Treasury Officer.

6. *Item 4.*—An allowance of R100 a month is paid to the officer who performs the duties of Treasury Officer. The Finance Committee enquired whether arrangements could not be made for doing this work more cheaply by assigning it to the Cantonment Magistrate, or to some other officer at a smaller charge or without any extra allowance. To this the Resident replied as follows:—

"In regard to this, I am to say that there is no Cantonment Magistrate. There is a District Magistrate and Collector of the Assigned Tract who is also President *ex-officio* of the Bangalore Municipality. It is necessary to have an official President as there is no separate cantonment, and the large garrison and civil population live more or less intermixed. In the dual capacity he is sufficiently employed, and it would be unwise to give him charge of the Resident's Treasury. Such addition to his work would keep him too much to his desk and

injuriously affect the performance of his other duties. As Collector he is responsible for the work of the Treasury. The work of the Treasury Officer is not light as the figures given in support of the Treasury establishment show. The Treasury Officer is also Sub-Registrar. The Resident is of opinion that the work he does cannot be made over to any other officer without loss of efficiency, and that a separate officer on moderate pay ought to be retained as at present. Formerly the charge of the Treasury was held by the Second Magistrate, and the result was found to be that both duties were done badly. After a time Mr. Lyall proposes to combine the offices of Second Magistrate and Deputy Amildar which will effect a small saving, but for reasons which have been explained to the Government of India and have been accepted, the proposal cannot be carried out immediately."

The Treasury statistics referred to in the preceding quotation are extracted below :—

Average receipts monthly		R5,40,390
Do. payments do.		„ 5,37,844
Do. number of Transfer Receipts issued	No.	180
Do. ditto ditto paid	„	160
Do. number of Government Promissory Notes on which interest is paid	„	95
Do. number of Military Cheques and Transfer Receipts paid	„	332
Do. number of miscellaneous payments	„	38
Do. ditto Civil Pensions paid	„	210
Civil Departments paid	„	10
Public Works Divisions	„	6
Number of returns furnished monthly	„	50

The Treasury Officer draws as Sub-Registrar a pay of R80 a month, which is charged against the Revenues of the Assigned Tracts. His whole emoluments are, therefore, R180 a month. The Treasury statistics given above show that while the amount of receipts and payments is large, a very considerable proportion of the payments consists of payments on military cheques and transfer receipts, which involve but little trouble. The average daily number of payments is about 30. The total amount of the Registration Revenue is about R400 a month. The combined work is not, therefore, nearly sufficient to employ the whole time of an officer. We do not understand why the Second Magistrate should not be able to perform the Treasury work in addition to his duties as Magistrate. In British districts, the Treasury Officer is almost without exception an officer of the Deputy Collector and Deputy Magistrate grade, who in addition to his Treasury duties disposes of a larger or smaller quantity of magisterial work; and we can see no reason why a similar plan should not be adopted in this case. We recommend that the question of the withdrawal of this allowance and the assignment of the work to one of the staff of the Assigned Districts be again considered.

7. *Item 5 (i)*.—The following are the details of the Agency establishment of clerks :—

Agency establishment.

	R
Registrar	250
Head Clerk	125
Clerk	90
„	55
„	50
„	45
„	40
„	35
„	25
„	15
10	730 a month=8,760 a year.

Political.

Section B.—Mysore.

We have ascertained that the following are the Receipts and Issues of letters in the last four years :—

	1883.	1884.	1885.	1886.	Average.
Receipts . . .	3,104	3,018	4,365	4,214	3,675
Issues . . .	2,749	2,663	3,339	3,446	3,049
TOTAL .	5,853	5,681	7,704	7,660	6,724

The number and pay of the clerks and the amount of correspondence work of this office is compared in the following table with that of the Agent, Governor General, for Rajputana :—

	Number of clerks.	Total pay per annum.	Average pay per mensem.	CORRESPONDENCE. Receipts.	Issues.	Total.
Rajputana Agency (English Office)	9	12,808	119	7,827	7,796	15,623
Mysore Residency	10	8,760	73	3,675	3,049	6,724

The rate of pay in the Mysore Residency is considerably lower than that in the Rajputana Agency; but this is only natural as the scale of clerical wages rules lower in Southern India than in Central India. On the other hand, with less than half the correspondence, the number of clerks is actually greater. The Resident strongly deprecates any decrease of the establishment, but we think that the above comparison indicates that the establishment should be capable of some considerable diminution; and we recommend that the possibility of the reduction of three or four of the clerks should be again referred to the consideration of the Resident.

Treasury establishment.

8. *Item 5 (ii)*.—The Treasury establishment of the Resident is detailed below :—

	R
Accountant (R100 to R130)	125 present pay.
Deputy Accountant	65
5 Assistants (R45, R40, R30, R25, R15) . . .	155
Treasurer	100
2 Clerks (R55, R25)	80
3 Shroffs at R20	60
	585 a month, or 7,020 a year.

The menial establishment of the Treasury, included in the next item 5 (iii), consists of—

	R
3 Gollars (2 at R8, 1 at R7)	23
1 Farash	6
1 Peon	5
	34 a month, or 408 a year.

The work of the Treasury establishment has already been detailed in paragraph 6 of this Note.

The opinion of the Resident regarding this establishment is given below :—

"This (*i. e.* the statistics of work given above), which takes no stock of correspondence, is a good outturn and compares favourably with Treasuries on a similar footing in the Madras Presidency. Recently the Treasury Officer applied for an increase of establishment, and the matter was considered by the Resident and the Accountant General, Madras. Mr. Lyall is firmly convinced that the establishment cannot bear reduction."

Political.

Section B.—Mysore.

In the following table the establishment is compared with that of a Treasury in a district in the Madras Presidency :—

	MADRAS DISTRICTS				BANGALORE.	
	WITH BRANCH BANK.		WITHOUT BRANCH BANK.			
	No.	Monthly Cost.	No.	Monthly Cost.	No.	Monthly Cost.
		R		R		R
English Account Department	10	305	10	305	7	320 to 350
Vernacular Account Department	6	145	6	145		
	16	450	16	450		
English Account Department	12	340	12	330		
Vernacular Account Department	6	145	6	145		
	18	485	18	475		
Treasurer's Department	5	131	11	307	11	(a) 274

(a) Including menials.

There can, of course, be no parallel in Bangalore to the amount of work in the Account Department of a large ryotwari district in Madras, where there are a great number of subordinate treasuries, whose accounts must be incorporated in those of the Sudder Treasury. We do not, however, see any objection to the number of hands in the Account Department of the Bangalore Treasury, though the pay seems to be needlessly high; and we think that it should be reconsidered. The pay of the Head Accountant in a Madras Treasury is R85 and of the Second Accountant R45 a month, and we see no reason why any higher rates than these should be given to the two highest clerks at Bangalore. The other salaries might also be slightly reduced, and on the whole a reduction of about R85 a month, or say R1,000 a year, might be effected in the Accounts Department of the Treasury.

The Treasurer's branch is more strongly manned than is necessary; as there is a branch Bank of Madras at Bangalore, we do not see why the Treasurer's branch should be any stronger than that of a District Treasury in the Madras Presidency, where there is a branch Bank. The saving in this Department of the Treasury would on this view be R143 a month, or say R1,700 a year. The total saving in the Treasury Department would thus be R2,700.

Menial establishment.

9. *Item 5 (iii)*.—The menial establishment of the Agency, excluding the Treasury servants mentioned in the preceding paragraph, are 31 in number and cost R3,012. The details of the establishment are given below :—

		R
1	Jemadar	30
2	Chobdars at R15	30
2	Mochis at R12	24
1	Peon at R10	10
8	Peons at R7	56
11	Peons at R6	66
1	Flag Lascar	8
1	Tent Lascar	7
2	Tent Lascars at R5	10
2	Sweepers at R5	10
31		251 a month, or R3,012 a year.

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Section B.—Mysore.

The pay of the jemadar and of the two chobdars is to be reduced to R15 and 10, respectively, on the occurrence of vacancies. The number of peons seems large, and possibly some reduction might be made. But we have no definite suggestions to make on this head.

Medical establishment.

10. *Item 6.*—The charge for medical establishment is for the Residency Surgeon's clerk.

Travelling allowances.

11. *Item 7.*—The provision for travelling allowance is to meet the travelling expenses of the Resident and his establishment.

Contingencies—Postage.

12. *Items 8 and 9.*—The provision for contingencies (R9,600) is said to be made up as follows :—

	State Telegrams.	Service Postage Labels.	Other miscellaneous items.	Purchase and repair of tents.	Books, maps and adverts.	Clothing to Servants.	Articles purchased in the country, costing R50 or more.	TOTAL.
Resident's Office . .	600	300	3,000	1,000	3,000	800	300	9,000
Treasury . .	50	180	370	...	...	...	...	600

It is not clear why there should be a separate provision of R400 for postage, when this item is also included under the general head of Contingencies. The provision of R3,000 for books, &c., seems large and merits further enquiry. The last heading is not understood. The provision for purchase and repair of tents cannot be required every year.

Rents.

13. *Item 10.*—The charge of R1,680 was for rent at R360 for the Treasury Office, and R1,320 for the Resident's Office. Since this provision was made in the budget, the Resident's Office has removed into other premises, which, with the sanction of the Government of India, have been taken on a three years' lease at R3,000 a year. On this subject the Resident remarks :—

"On the termination of the lease the Resident proposes to attempt to make a more economical arrangement; but rents are high in Bangalore, and the accommodation required for the establishment of the Residency and Coorg Offices, the Resident's Judicial Court and the Printing Press, which are all in the building, is large. Perhaps the most economical arrangement in the end would be to build offices and save rent: financial exigencies will, however, preclude the large immediate outlay which building would require."

The existing arrangement must remain in force till the expiry of the three years' lease in December 1888. This is, however, about twice as expensive as that in force up to December 1885; and it seems advisable to place on record the opinion of the Resident, that a more economical arrangement should be possible, when the present lease has expired.

14. The economies which we have suggested are summarised below—

		R
Para.	3.—Reduction of Resident to second class . . .	18,000
"	3.—Reduction of Resident's sumptuary allowance .	3,000
"	6.—Abolition of Treasury Officer's allowance . .	1,200
"	7.—Reduction of Agency Establishment . . .	Not estimated.
	8.—Reduction of Treasury Establishment . . .	2,700
		24,900

Mysore Assigned Tracts—Their administration.

15. The station of Bangalore has been made over to the Government of India, and is termed "The Assigned Tracts." It has a Civil and Sessions Judge (Colonel Hill) at R1,200; a District Magistrate and Collector (Major Maltby) at R1,000; a District Superintendent, Police (Mr. Hewetson), at R700. The Magistrate is also President of the Municipality; he has an officer, called the Second Magistrate (Mr. Pereira on R300), to assist him in the magisterial work. The administration is controlled by the Resident.

Political.

Section B.—Mysore.

their revenue and expenditure and the surplus.

16. The revenue and expenditure of the Mysore Assigned Tracts for 1884-85, 1885-86 (Revised), and 1886-87 (Budget) is as follows:—

	1884-85.	1885-86.	1886-87.
Revenue	2,75,492	3,26,490	3,30,210
Expenditure	1,71,590	1,84,740	1,91,650
Surplus	1,03,902	1,41,750	1,38,560

The sums thus shown as the surplus are not, however, the true surplus, for the Government of India has directed that for the purpose of ascertaining the surplus a *pro formâ* account shall be kept in the Resident's Office, in which shall be included, as expenditure against the assigned revenues, not only the expenditure treated as such in the accounts, but also (1) one-third of the salaries of the Resident and his staff and of their establishments, together with travelling allowance and contingencies; and (2) the rental of the Island of Seringapatam at R50,000, which was included in the enhanced subsidy of 35 lakhs, and which is taken against the revenue of the Assigned Tracts during the term for which the claim of the Government of India to the enhanced subsidy is suspended.

These orders were issued in August 1885, and no copy of any such *pro formâ* account appears to have reached the Finance Department of the Government of India.

Taking the estimates for 1886-87 the cost of the Resident and his staff with establishment is just one lakh; but this does not include travelling allowances. One-third of the whole political expenditure may be taken at about R35,000, and including the rental for Seringapatam the nominal surplus would be reducible by R85,000, and would become R53,560.

The question of the ultimate disposal of this surplus has been deferred until the expiry of the term for which the enhancement of the subsidy has been postponed.

their accounts how audited and compiled.

17. Up to 1884-85 the accounts of the revenue and expenditure of the Assigned Tracts were both audited and compiled by the Comptroller of Mysore; but since that year a new system has been introduced; the expenditure is audited by the Accountant General, Madras, and passed on by him to the Comptroller of India Treasuries, who compiles the accounts and also includes the revenue and expenditure in his estimates. The expenditure of the Resident other than that treated in the accounts as chargeable against the Assigned Tracts is both audited and compiled by the Accountant General, Madras, and thus comes into the Madras Estimates and Accounts.

their revenue by major heads.

18. The following table shows the Revenue of the Assigned Tracts by Major Heads:—

	Actuals for 1884-85.	Revised Estimate for 1885-86.	Budget Estimate for 1886-87.
I.—Land Revenue	3,964	4,270	4,270
IV.—Stamps	44,136	44,560	45,700
V.—Excise	1,92,866	2,54,500	2,58,000
VI.—Provincial Rates	...	15,230	15,500
X.—Registration	5,406	4,000	4,000
XV.—Law and Justice	2,941	3,220	2,200
XVI.—Police	25,955	700	530
XXI.—Interest	3	10	10
XXIV.—Miscellaneous	221	...	...
TOTAL .	2,75,492	3,26,490	3,30,210

Political.

Section B.—Mysore.

The revenue is derived almost entirely from Excise and Stamps, these two making up R3,03,700 out of the total of R3,30,200 in the Estimate of 1886-87.

their expenditure by major heads.

19. The following is an abstract of the Expenditure of the Mysore Assigned Tracts for the last five years :—

	1882-83.	1883-84.	1884-85.	1885-86 (Revised).	1886-87 (Budget).
	R	R	R	R	R
Refunds	210	4,690	530	3,800	600
Land Revenue	...	...	840	160	150
Stamps	360	360	500	500	500
Excise	...	...	1,700	2,100	2,200
Registration	1,360	1,510	1,520	1,430	1,910
Administration	160	4,130	...	...	...
Law and Justice	43,400	43,600	45,090	50,640	54,800
Police	41,230	60,700	58,750	62,490	67,210
Education	25,920	28,380	41,920	29,000	29,000
Medical	18,080	480	240	500	500
Political	...	...	890	...	...
Furlough, &c., Allowance	...	...	2,180	...	...
Superannuations	5,440	5,420	20	...	...
Stationery and Printing	...	...	500	3,000	3,000
Miscellaneous	13,400	18,500	6,790	22,900	23,560
Public Works	...	...	10,120	8,220	8,220
TOTAL	1,49,560	1,67,770	1,71,590	1,84,740	1,91,650

Expenditure not examined.

20. As it is doubtful whether the surplus of the Assigned Tracts will be held really to be at the disposal of the Government of India, we have not considered it necessary to enquire into the details of this expenditure; the advantage of any economy might not accrue to Government; and our time has been fully occupied with the examination of direct Government expenditure.

Audit and compilation of Imperial expenditure.

21. The Madras Government has suggested that, as it has no concern with the Mysore Resident, his charges should be included in the India Estimates and Accounts. There would appear to be some convenience in this arrangement; especially if the other political charges in Madras are provincialised in the manner proposed by the Finance Committee. Should this change be carried out, the charges might still be audited by the Accountant General, Madras, and passed on to the Comptroller of India Treasuries in the same manner as the expenditure of the Assigned Tracts.

The 8th March 1887.

SECTION C.—COORG.

[Figures to the left of the decimal point indicate Thousands of Rupees.]

The following statement gives a summary of the Expenditure (actual or estimated) in Coorg in the last five years :—

	1882-83.	1883-84.	1884-85.	1885-86, Revised.	1886-87, Budget.
Interest on Ordinary Debt	·46	·08	·47	...	...
Interest on other Obligations	1·21	1·15	1·21	...	...
Refunds and Drawbacks	6·42	3·12	8·06	5·05	3·85
Assignments and Compensations	1·17	2·50	3·50	3·00	3·00
Land Revenue	1,10·93	1,08·17	1,13·49	1,18·36	1,45·89
Excise	2·16	1·30	1·29	2·28	2·63
Stamps	1·77	1·73	1·76	1·54	1·78
Registration	1·79	2·05	2·31	2·56	2·54
Post Office	6·06	6·30	7·55	7·77	8·34
Administration	...	...	·23	·26	·27
Law and Justice	32·45	48·92	52·31	59·50	56·65
Police	12·28	23·94	23·97	25·13	26·17
Education	23·29	26 04	29·52	31·60	38 14
Ecclesiastical	7·51	4·73	8·44	4·92	8·01
Medical	5·93	10·23	9·94	12·57	14·18
Scientific, &c., Departments	...	·25	·42	·42	·42
Stationery and Printing	3·10	3·24	2·07	2·10	2·50
Territorial, &c., Pensions	19·87	17·56	17·57	17·65	17·64
Superannuations	6·78	6·77	11·41	8·60	7·80
Miscellaneous	1·51	1·86	4·90	3·25	2·89
Public Works (a)	·19	·08	·16	...	·50
	2,44·88	2,70·02	3,00·58	3,06·56	3,43·20

Increase of expenditure.

2. There has been a considerable increase in expenditure from year to year; the expenditure estimated for 1886-87 exceeds the actuals of 1882-83 by 98·32, or more than 40 per cent. The principal increases are under the following heads :—

	Increase.
Land Revenue	34·96
Law and Justice	24·20
Police	13·89
Education	14·85
Medical	8·25
	96·15

3. The Statement appended to this Section gives the expenditure under each head in detail.

In the following paragraphs such of the items as seem to require notice are explained and examined.

LAND REVENUE.

Allowance to the Secretary to the Chief Commissioner should be withdrawn;

4. The "Allowance to the Secretary to the Chief Commissioner" is an allowance of R250 a month, which is paid to the Assistant to the Resident in Mysore for the work done by him in his capacity of Secretary for Coorg. At the time the Budget was framed, the post was held by a Covenanted Civilian and the deduction of the 4 per cent. for the annuity reduced the Budget provision from R3,000 to R2,880.

This is a new charge, sanctioned only from the beginning of 1885-86 by Foreign Department Order No. 466I, dated 7th February 1885. An allowance of the same amount had previously been paid to the Chief Judge of Mysore for performing the duties of Judicial Commissioner of Coorg; and

(a) The amounts shown here are the outlay incurred on Public Works in the Civil Department, and do not include the expenditure shown in the Public Works Accounts and Estimates.

under the re-arrangement of the judicial work in 1884, by which the Chief Commissioner of Coorg was invested also with the functions of Judicial Commissioner of that Province, this allowance was saved. The Foreign Department letter, just quoted, announces to the Resident that it had been decided—

"to utilise this saving by assigning it from this date until further orders as a local allowance to the Assistant to the Resident in Mysore in consideration of the additional work devolving upon him as Secretary to the Chief Commissioner of Coorg."

It was added that—

"these orders would be subject to consideration in the event of any addition being hereafter made to the strength of the Residency establishment."

We observe that the grant of an allowance of this kind was proposed by the Resident at the time of the rendition of Mysore, and of the re-arrangement of appointments consequent thereon, but was then refused by the Government of India on grounds which are stated in the following extract from a Despatch to the Secretary of State:—

"We are of opinion that it is unnecessary to grant any additional allowance to the Assistant Resident in Mysore for the performance of the duties of Secretary to the Chief Commissioner of Coorg. His duties will no doubt be somewhat increased in consequence of the proposed arrangement, but it seems doubtful whether the additional work, which will thus devolve upon him, will be such as to justify an increase to his pay on that account. The Assistant is, moreover, an officer on the graded list of the Political Department, being a Political Agent of the 3rd class on R1,000 a month, and his duties, including those of Secretary to the Chief Commissioner of Coorg, are not likely to be more onerous than those of other Political officers holding a similar position in the graded list."

We venture to think that this last objection still holds good. The Assistant to the Resident draws his pay as a graded officer of the Political Department; his duties as Secretary are performed in office hours, and are of a kind which he may reasonably be called on to perform. We see no ground, therefore, for the grant of any remuneration for these duties in excess of the grade pay, and we recommend the withdrawal of the allowance.

or should be debited to General Administration if retained.

5. The above allowance so long as it is continued should apparently be debited under the head of General Administration in the same manner as other Secretariat charges. We do not understand the grounds on which it is now charged under Land Revenue.

Commissioner and Assistant Commissioner.

6. There are a Commissioner and two Assistant Commissioners for the administration of the district. The Commissioner, Colonel T. G. Clarke of the Madras Staff Corps, draws a pay of R1,500; he is Collector of the district, and also performs the functions of a District and Sessions Judge. The pay of the First Assistant Commissioner is fixed at R500 rising to R800 a month; he is Magistrate of the district and exercises also certain civil judicial powers. The permanent incumbent is Lieutenant-Colonel Magrath of the Madras Staff Corps, who draws his military pay of R827-14, as it exceeds the pay of the civil appointment. He is at present on furlough, and the officiating incumbent is Mr. Leggatt, a Madras Deputy Collector, who draws a salary of R760 a month which has been specially sanctioned for him. The acting appointment was for some time held by Mr. Weir of the Madras Civil Service; but on his return to Madras, where his position in the service entitled him to a higher salary than he could receive in this appointment, considerable difficulty was experienced in filling the temporary vacancy. The Second Assistant Commissioner, who would elsewhere be called a Deputy Collector, draws R300 a month, and exercises both magisterial and civil judicial powers. The pay of the first and last of these officers is debited entirely to Land Revenue; that of the second entirely to Law and Justice.

Political.

Section C.—Coorg.

Chief Office establishment.

7. The Chief Office establishment includes the establishment both of the Chief Commissioner's Office and of the Commissioner's Office. The average sanctioned cost of the combined establishment of clerks is R25,044, of which R4,980 are for the Chief Commissioner's establishment; of the cost of the servants, R3,680 in all, R264 only are for the Chief Commissioner's Office.

Chief Commissioner's Office establishment.

8. The following are the details of the Chief Commissioner's establishment of clerks and servants:—

Clerks.	R	Average Cost. R
Head Clerk or Manager	100 to 150	137½
Accountant or 2nd Clerk	50 to 70	130
Deputy or 3rd Clerk	50 to 70	
Record-keeper and Translator or 4th Clerk	50 to 55	53¾
Assistant Record-keeper or 5th Clerk	30 to 35	33¾
Sixth Clerk	...	25
Seventh Clerk	...	20
Copyist or 8th Clerk	...	15
		415 a month, or R4,980 a year

Servants.	R
Mochi	7
Dalayet (Peon)	8
" "	7
	22 a month, or R264 a year.

The Chief Commissioner is Inspector-General of Police, Inspector-General of Prisons, Conservator of Forests and Director of Public Instruction for the Coorg District. The correspondence of his Coorg Office has been reported to us as—

	No.
Receipts	2,438
Issues	2,346
TOTAL	4,784

The pay of the clerks is not excessive, but their number appears larger than can be needed for the disposal of the correspondence of the office. The 6th and 7th clerks (on R25 and R20) have been added to the establishment since the rendition. The establishment should, in our opinion, be sufficient without them, and the necessity for their retention might be specially referred to the consideration of the Chief Commissioner.

Commissioner's Office establishment.

9. The Commissioner's Office is divided into several branches, the details of the establishment of each of which are given below:—

Political Branch.

Clerks.	R	*Servants.*	R
Manager	175	Mochi	14
Head Clerk	70	Jemadar	15
Deputy Clerk and Translator	70	Duffadar	9
Third Clerk	45	3 Peons at R8	24
Fourth Clerk	35	4 Peons at R7	28
Record-keeper	40	1 Sircar	8
		1 Sircar	7
		2 Sweepers at R6	12
	435		117

Political.

Section C.—Coorg.

Account Branch.

	R
Head Accountant	130
English and Vernacular Accountant	30
	160

Compiling Branch.

	R
Head Accountant	60
Deputy Accountant	20
Vernacular Accountant	15
	95

Revenue Branch.

	R		R
Head Sheristadar	200	Mochi	10
Head Munshi	60	Ink-maker	8
Deputy Munshi	40	4 Peons at R7	28
Record-keeper	30	6 Peons at R6	36
Third Munshi	30	1 Masalchi	6
Fourth Munshi	25	2 Sweepers at R5	10
Native Head Accountant	60		
Deputy Accountant	40		98
Third Accountant	35		
Fourth Accountant	30		
Fifth Accountant	30		
Coffee Mutsuddee	40		
	620		

Second Assistant Commissioner's Office.

	R		R
Naib Sheristadar	40	Duffadar	8
Deputy Munshi	25	2 Peons at R7	14
	65		22

Treasury Account Department.

	R
Head Accountant	40
Deputy Accountant	25
	65

Treasury Department.

	R		R
Treasurer, R 100—120	115	Mochi	8
Head Mutsuddee	35	Golla	8
Stamp "	30	"	7
Third "	20	2 Peons at R7	14
Head Shroff	20	1 Masalchi	6
Deputy "	12	1 Sweeper	5
	232		48
GRAND TOTAL PER MENSEM	1,672		285
PER ANNUM	20,064		3,420

Political.

Section C.—Coorg.

The Political Branch carries on all the general correspondence. The Accounts Branch prepares the budget estimates and the periodical statements of account. The correspondence of these two branches together amounted to—

Receipts	3,281
Issues	3,295
TOTAL	6,576

This gives an average of 822 letters per clerk, or ·92 letters per rupee of annual cost.

The Compiling Branch deals with the accounts of, and correspondence with, the Sub-Treasuries. The amount of correspondence is not given.

The Revenue Branch deals with the revenue returns and accounts and the general correspondence of the Commissioner as Collector of the district. The correspondence of this branch was—

Receipts	7,884
Issues	6,063
TOTAL	13,947

This gives an average of 1,162 letters per clerk, or 1·9 letters per rupee of annual cost.

The establishment of the Second Assistant Commissioner assists in the Court work. No details of correspondence are given.

The Treasury Departments do the ordinary work of a Treasury. The correspondence is given below—

	Receipts.	Issues.	Total.	Number per Clerk.	Number per Rupee of annual cost.
Treasury Accounts	612	411	1,023	511	1·31
Treasury Department	134	186	320	80	·13

The correspondence branches seem to have plenty to do, and they are not overpaid.

The Departments called the Accounts, Compiling, Treasury Accounts, and Treasury Departments are all concerned with the Treasury accounts; and considering that the yearly receipts are not more than 6 or 7 lakhs and the yearly charges than 3½ lakhs, the scale of establishment seems stronger than is necessary. There are seven officials for the accounts work costing R320, and six for the Treasurer's work costing R232. In Madras districts, where there is no branch of the Bank of Madras, the Accounts Department comprises 16 men, costing R450; and the Treasurer's Department, 11 men, costing R307; but the average receipts of such a district are about 20 lakhs in Land Revenue alone, and the work of the Coorg Treasury is in no way comparable to the work done in even the smallest Madras district. The highest pay of an Accountant in a Madras Treasury is R85 a month, and the pay of the next Accountant is only R45. The pay of the Head Accountants in the Account and Compiling Branches here are R130 and 60. These should clearly be capable of reduction, and the number of Accountants should also, we think, be reduced by at least two. In the Treasurer's Department, the pay of the Treasurer might be reduced to R80; and the Stamp Mutsuddee, who was added since the rendition, and the Deputy Shroff might be dispensed with.

Political.

Section C.—Coorg.

The number of servants in the Commissioner's Office and in the Treasury seems very large; and some reduction can apparently be effected here. The mochi and peons in the Political Branch of the Commissioner's Office are paid at a higher rate than in the other branches, which seems unnecessary. A reduction of three servants in the Treasury and of eight in the other branches and a saving of about R900 in all appears possible in the servants.

The total saving suggested in this paragraph is—

	R
Accounts Branches	1,200
Treasurer's Department	1,500
Servants	900
TOTAL	3,600

Tahsildars and establishments.

10. The charges under the head of "Tahsildars and Establishment" are for the Subedars of the six taluks into which the province is sub-divided, and for their establishments. Each taluk has a Subedar (pay—2 on R100, 3 on R125 and 1 on R150), who is a 2nd or 3rd class Magistrate and a Civil Judge, with jurisdiction in respect of suits not exceeding R100 in value. The subordinate establishment for each taluk consists of six officials as below—

	R
Serishtadar	30 or 35
Munshi	25
Mutsuddee	20
Gomashta	20
Record-keeper	20
Shroff	10 or 12

Each taluk is sub-divided into "*nads.*" The officer in charge of a "*nad*" is a Parpattigar (2 on R20, 4 on R25, 8 on R30, 8 on R30, 4 on R50); and there is also in each "*nad,*" with one exception, a Shanbogue (10 on R15, 12 on R20, 3 on R25); while 11 "*nads*" have also a gomashta (6 on R15, 5 on R20.)

The number of "*nads,*" the revenue demand, and the cost of the establishment of each taluk are shown in the following table:—

	No. of Nads.	Revenue demand.	Cost of Subedar and establishment.	Cost of Nad establishment.	Cost of Menial Establishment		Total Cost.
					Of taluk.	Of nad.	
		R	R	R	R	R	R
Mercara	5	45,496	3,360	3,660	792	1,488	9,300
Padinalkanad	6	79,875	3,000	3,600	564	1,536	8,700
Yedenalkanad	4	75,197	3,084	3,240	564	1,152	8,040
Kiggatnad	4	71,171	2,760	3,000	720	1,164	7,644
Nanjarajpatna	4	28,093	3,024	3,120	648	1,236	8,028
Yelsairshime	3	29,460	2,700	2,040	636	720	6,096
	26	3,29,292					47,808

There is an apparent increase of 16 in the number of subedars, munshis, &c., as compared with the number in 1882-83. This increase occurred in a reorganisation of these establishments in 1882 and 1885; but the real increase is only 5, as the 11 gomashtas were merely transferred to this head from "Law and Justice."

The numbers and pay of the menial establishment were revised in 1882, the number being increased from 137 to 143 and the pay from R685 to R935 a

month, or from R8,220 to R11,220 a year. This is an increase of nearly 40 per cent. in the cost. The previous and existing pay is shown below—

	Previous.		Existing.		Increase.	
	No.	R	No.	R	No.	R
Duffadars	6	36	6	48	.	12
Peons	125	625	65 66	455 396	6	226
Sweepers	6	24	6	36	.	12

Each taluk has a duffadar and sweeper and from five to eight peons; the rest of the peons are distributed over the "*nads*," there being from three to five for each. The increase of six in the reorganisation mentioned was owing to the formation of two new *nads*. The increased pay was asked for on the ground that even coolies earned 4 or 5 annas a day, and syces were paid at R8 a month. The taluks are small in size, and the amount of revenue collected is also small. As compared with other districts in British territory the establishment for the taluks is expensive; and the sub-division of these small taluks into the still smaller "*nads*" each with its own staff of officers and servants adds to this expense. The whole expenditure on tahsildars and establishment in the Madras Presidency in 1884-85 amounted to R11,62,434, which gives an average of about R55,000 for each district against the R48,000 of Coorg. In the Central Provinces, where the tahsildars do civil judicial work, the cost of the tahsildars and their establishment is R2,44,841 (in 1884-85), which gives an average of only R13,600 for each district. These comparisons indicate the extreme costliness of the Coorg system. We think that it should not be difficult to reduce the cost of the taluk establishments by at least one-half, and we suggest that the matter be referred to the consideration of the Chief Commissioner.

Tents.

11. Expenditure for the purchase and repair of tents is estimated and incurred under the sanction of the Chief Commissioner. The scale of tents laid down is as follows:—

Commissioner .	1 double-poled.	3 single-poled.	1 rowtee or hill tent.	2 baggage tents.
Assistant Commissioner	...	2 „ „	...	1 baggage tent.
Second Assistant Commissioner . .	...	...	1 rowtee or hill tent.	...

The scale for the Commissioner seems higher than is necessary for an officer of his status, and might be reduced by 1 double-poled tent.

Taluk contingencies—house-rent.

12. The taluk contingencies have not been classified on the same method every year. In 1882-83 and 1883-84 postage charges appear to have been taken under Miscellaneous; in 1884-85 and 1885-86 they have been included in the contingencies of the Head Office, while in 1886-87 they are provided for under a separate detailed head under Taluk Contingencies. No comparison of the expenditure from year to year is therefore possible.

The house-rent charge is stated to be for buildings rented temporarily, pending the erection of offices for which funds are not available at present; the Public Works grant, it is said, not being sufficient to keep the buildings in repair, they have fallen into ruin, and private houses have to be rented. This matter seems to merit further enquiry, as the rent charge probably exceeds the small amount which, if regularly expended, would be sufficient to keep such buildings in repair.

Political.

Section C.—Coorg.

Cattle establishment and feed.

13. The cattle, for which charges are shown in the Accounts, are kept to serve as pack-bullocks for the carriage of the Commissioner's and the District Magistrate's office tents, as hired cattle cannot always be obtained. The establishment consists of 1 duffadar at R8, 5 drivers at R6½, and 1 driver at R6: total R46½ a month, or R558 a year. The cost of food amounted to a little over R4 per head per mensem in 1885-86. It is not stated whether the Commissioner and the District Magistrate pay any share of the cost of maintaining the cattle. Apparently they should do so on the principle laid down in Section 23 of the Civil Travelling Allowance Code, and enquiry on this point might be made. It must be borne in mind that in Coorg officers draw a special rate of travelling allowance.

Revenue Survey establishment.

14. The Revenue Survey establishment charges are detailed below—

	Monthly.	Annual.
	R	R
1 Clerk in office of Superintendent of Revenue Survey, Madras, for checking Coorg returns . . .	40	
1 Clerk in office of Coorg Commissioner for keeping registers connected with surveys	50	1,080
Establishment for survey work arising out of applications for waste lands for coffee cultivation, building sites, &c.—		
1 Head Surveyor	60	
2 Deputy Surveyors at R25	50	1,320
10 Measurers at R7	70	480
1 Attender at R10	10	120

The Annual Report shows that there is a good deal of survey and demarcation work going on in connection with applications for new grants and with mapping and relaying the boundaries of existing estates; and this work may possibly require the retention of so large an establishment as the above. We are not aware (and the Report does not show) if the expenditure thus incurred is recovered from the grantee or applicant; but, if it is not, we think steps should be taken to recover it.

Revenue survey of province.

15. The provision of R25,000 in the Budget of 1886-87 was to meet the cost for the year of a revenue survey and settlement of the Province which, however, has not yet been finally sanctioned by the Government of India.

EXCISE.

Clerks and servants.

16. The clerks comprise an Inspector on R40, and a mutsuddee on R15: total R55 a month. The servants are 3 peons at R7 a month. The manufacture of arrack is a monopoly in the hands of Government, and the sale of liquor is restricted to licensed vendors. The Inspector is employed as a preventive officer for the detection of illicit manufacture and sale. The travelling allowance shown under the head of Excise is drawn by him. The mutsuddee keeps the accounts connected with the Excise administration of the Province.

Distillery establishment.

17. The distillery establishment appears for the first time in the accounts of 1885-86. It is, however, the charge for the gauging establishment, which has been incurred all along; up to 1885 it was nominally borne by the contractors; but was really

deducted from the amount payable by them to Government and thus did not pass through the accounts. The gross revenue is now credited, and the charge debited. The details of the establishment are given below—

	R
Daroga	55
Tester	25
Four Peons at R7	28
	108 a month, or 1,296 a year.

STAMPS.

Discount on sale of stamps.

18. The only charges under the head of Stamps are for discount, R480 being the estimate for non-judicial and R1,300 for Court-fee stamps.

The rate of discount is 5 per cent. on sales of both General and Court-fee stamps beyond a radius of 5 miles from the District Treasury and 3 per cent. at district and taluq stations. No discount is allowed on stamps whose individual value exceeds R50. The discount is paid to licensed vendors who receive stamps from the depôts only for cash. It is reported that the sales, except as regards large values, cannot be undertaken by the officials who are fully employed.

As regards the rates of discount, those for non-judicial stamps are similar to the Madras rates; but for Court-fee stamps the Madras rates are considerably lower, being only 1½ and 1 per cent.

The revenue under each of these heads and the discount for two years are shown below—

	Judicial Stamps.		Non-judicial Stamps.	
	Revenue.	Discount.	Revenue.	Discount.
	R	R	R	R
1884-85	51,354	1,265	19,473	481
1885-86	35,601	913	15,104	484

Considering the large number of "*nads*" in the district at the head-quarters of which there are two or three Government officials, it seems doubtful whether the grant of discount on the sale of Court-fee stamps might not be discontinued altogether; and, in any case, it appears to us that the rate should be reduced to that in force in the Madras Presidency.

REGISTRATION.

Remuneration to Sub-Registrars.

19. There are seven Sub-Registrars in Coorg, five are the subedars of taluks; and one the Parpattigar of the Somvarpet sub-division; these are remunerated by 40 per cent. of the fees; the seventh is a special Sub-Registrar, who is stationed at Verajendrapet, the head-quarters of the Yedenalknad taluk, and the next town in size and importance to Mercara; he receives two-thirds of the fees subject to a maximum of R50 in any one month. It is stated that the Sub-Registrar's share of the fees is chiefly expended in remunerating the subordinates who do the actual clerical work; but as clerks are employed on a fixed pay of R15 a month in three of the Sub-Registrars' offices (see paragraph 21), this must be accepted with some reservation. On the other hand, however, the discount actually paid, according to the accounts, does not approach anything like 40 per cent. of the total revenue which was R4,383 in 1884-85 and R4,355 in 1885-86.

Political.

Section C.—Coorg.

The allowance of 40 per cent. of the registration-fees to officers in receipt of fixed pay is higher than that in any other part of India, unless the Sub-Registrars pay for their own establishments; the amount involved, however, is in each case very small.

Registrar General's office establishment.

20. The charge for the Registrar General's office establishment consists of the salaries of a Head Clerk on R35 and a clerk on R15 in the office of the Commissioner, who is Registrar General for Coorg. These men are employed in checking the indexes and monthly returns of the Registrar and Sub-Registrars, preparing the monthly and annual accounts and estimates, and checking the Sub-Registrars' books.

District and Sub-Registrars' establishment.

21. The charge for District and Sub-Registrars' establishment comprises a clerk on R25 in the Registrar's office, and clerks on R15 in three Sub-Registrars' offices at Padinalknad, Yedenalknad, and Mercara. There were till recently clerks in four of the Sub-Registrars' offices, but one has recently been dispensed with. These clerks are stated to be employed in copying work, preparation of indexes, &c. Their work must be very small, and we think the Sub-Registrars' share of the fees should cover the cost of any establishment that may be required.

Expenditure on registration excessive.

22. The registration expenditure in Coorg, considered as a whole, seems very extravagant. The total number of registrations in Coorg in 1884-85 was 656; and in 1885-86, 594, which gives an average of less than 100 documents to each office. For the control of this work there is not only a Registrar, which would be considered sufficient in any other tract of like size, but a Registrar General who has an office composed of two clerks. It seems improbable that a clerk can be required in any of the Sub-Registrar's Offices; and if the offices of the Registrar and Registrar General were amalgamated, one clerk should be sufficient to conduct all the work of the joint offices, and would then be lightly worked.

District Post.

District Post charges.

23. There is no special District Post cess. The charge shown in the accounts and estimates is for the rural post offices, which are controlled by the Bangalore Postal Superintendent. The increased charge, as compared with that for 1882-83, is due to an increase in the number of postmen and runners from 40 to 54. The present establishment is composed as follows :—

		R
1	Inspector	60
6	Sub-Postmasters (1 at R20, 3 at R15, 2 at R10)	85
1	Overseer	20
19	Village Postmen (18 at R8, 1 at R7)	151
35	Runners at R6	210
1	Letter-box Peon	6
1	Apprentice	10
13	Allowances to extra departmental agency at R5	65
		607 a month, or 7,284 a year.

This charge is at a much higher rate than that for the rural post in other Provinces. In the whole of the Central Provinces the charge is only R50,000, and three-fourths are covered by the special cess. We can understand that the large number of European landholders in Coorg render necessary a stronger district postal service than elsewhere, but we think it should be considered whether this cost ought not to be met, wholly or in part, by a local cess.

Political.

Section C.--Coorg.

LAW AND JUSTICE—COURTS.

Law charges.

24. The law charges comprise the fees paid to the Public Prosecutor for criminal cases conducted by him before the Court of Session. The rate was till recently R32 a case, but he now receives R32 for the first day occupied and R16 for each subsequent day.

Judicial Commissioner's establishment.

25. The Chief Commissioner of Coorg performs also the functions of Judicial Commissioner, which were up to 1885 discharged by the Chief Judge of Mysore. No portion of the Chief Commissioner's salary is debited to this head. The only charge is for the establishment which, under the old arrangement, was debited against the District Criminal Courts.

The establishment charge for Coorg of the Chief Judge of Mysore was R145 made up as follows :—

	R
Registrar (allowance paid to the Registrar of the Mysore Chief Court)	60
Translator	45
Munshi	25
Clerk	15
TOTAL	145

This establishment was transferred to the Chief Commissioner when he was made Judicial Commissioner of Coorg and of the Mysore Assigned Tracts (Bangalore), but was found, it is said, insufficient for the work; the establishment was accordingly increased, and now stands as follows :—

	R
Registrar	250
4 Clerks (R50, R30, R25, R15)	120
2 Peons at R6	12
TOTAL	382

Half of this charge is debited to Coorg and half to the Mysore Assigned Tracts, *i.e.*, to Bangalore. The work of the Court was as follows for 1885 :—

Civil Side.		*Criminal Side.*	
Regular Appeals	4	Appeals	9
Second Appeals	22	Revision cases	9
Civil Petitions	5	Petitions	3
	31		21

The correspondence consisted of Receipts 190, Issues 172 : total 362.

We do not think that any extra establishment is required for this insignificant tale of work, which should be performed by the Chief Commissioner's ordinary office establishment.

Civil and Sessions Courts.

26. The charges under the head of Salaries and establishment of Civil and Sessions Courts are made up as follows :—

	R
2 Munsiffs (R150-10-200)	3,800
8 Clerks (2 at R35, 4 at R20, 2 at R15)	2,160
6 Servants	430
TOTAL	6,390

Political.

Section C.—Coorg.

The civil work is now performed by the following Courts:—

The Commissioner as District Judge.
The First Assistant Commissioner.
Two Munsiffs.
Six Subedars.
Five Parpattigars.

The Munsiffs were first appointed in 1885; prior to that year almost the whole of the original civil work was done by the Subedars, of whom there were two called Town Subedars, whose place has now been taken by the two Munsiffs who, in addition to their civil work, exercise the powers of a Magistrate of the 2nd class.

The appointment of these two Munsiffs was demanded on the ground that it was necessary to relieve the Subedars of some of the civil work, and to get men as Civil Judges, who would be qualified by their training to dispose of the more complex cases. The Munsiffs hold their Courts at Mercara and Verajendrapet; they have jurisdiction in civil suits up to R500, and dispose of all suits up to that value in their own taluks, and of suits between R100 and 500 in value in the other taluks. It was calculated that they would have about 1,000 suits apiece to dispose of in a year, of which about 80 per cent. would be uncontested.

The Subedars had previously disposed of suits up to R300 in value; but two of them are now entirely relieved of civil work; and the rest are relieved of all suits exceeding R100 in value. The Assistant Commissioner's Court has also been relieved of suits between R300 and R500 in value.

The following are the details of the civil work of the Courts in Coorg in 1884 and 1885:—

	1884.	1885.
Original Suits	2,932	2,639
Miscellaneous Cases . . .	567	680
Execution Cases	2,823	2,509
Regular Appeals	143	131
Miscellaneous Appeals . . .	21	18

If the Munsiffs dispose of 1,000 suits each as was anticipated, only about 600 suits will be left for the whole of the rest of the Courts in Coorg.

The Administration Reports show the following as the distribution of the work for 1884 and 1885, during a portion of which latter year the Munsiffs were working:—

	Parpattigars' Courts.		Subedars' Courts.		Munsiffs.		Assistant Commissioners' Courts.		District Judge's Court.	
	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.
Original Suits .	270	297	2,491	1,272	...	933	157	127	14	10
Miscellaneous .	14	15	360	206	...	254	113	124	80	81
Execution Cases .	126	103	2,417	1,420	...	899	260	288	20	20
Regular Appeals .	...	...	...	...	...	...	126	113	17	29
Miscellaneous .	...	...	...	...	...	...	19	14	2	4

The substitution of the Munsiffs for the Town Subedars was demanded on administrative grounds. The great relief which they have given to the Subedars may render it also economical, by justifying the assignment to the latter class of a greater amount of revenue work, and thus facilitating a re-arrangement of

taluks, &c., so as to effect a saving in the taluk establishment as suggested in paragraph 10.

The work of the Assistant Commissioner is referred to more in detail in paragraph 28 under the head of Criminal Courts, to which the whole of his salary is debited.

The work of the Commissioner as District Judge is very light. As Sessions Judge he disposed of only 20 cases, involving 45 persons, in 1885.

The Parpattigars have jurisdiction only in Small Cause cases up to R50 in value.

Process-servers.

27. The sanctioned establishment of process-servers is as follows :—

		R
4	1st grade ameens at R16	64
8	2nd grade ameens at R14	112
15	1st grade peons at R8	120
45	2nd grade „ at R7	315
		611 a month, or R7,332 a year.

And for this amount provision is made in the Budget, but the sanctioned scale has never been worked up to. These are the process-servers for all the Courts.

First Assistant Commissioner and District Magistrate.

28. The First Assistant Commissioner is the District Magistrate; he receives a salary of R500 rising to R800 a month, the whole being charged under this head; in 1882-83 it was charged under Land Revenue. The Assistant Commissioner, in addition to his duties as District Magistrate, has original and appellate jurisdiction in civil suits, and is an Assistant Collector for Revenue work, the Commissioner being the Collector. In 1885 the following was the amount of his case work :—

Criminal Trials	131
Criminal Appeals	102
Civil Suits	25
Miscellaneous Civil Cases	26
Civil Appeals	60

The above scale of work includes some extra work, which has been thrown on the First Assistant Commissioner in 1885 for the first time; but even now it is not half a full year's work in an ordinary district, and the First Assistant Commissioner might apparently have more work assigned to him.

The other subordinate Criminal Courts of the district consist of—

The Second Assistant Commissioner with First Class Magistrate's powers.

Two Munsiffs } with Second Class Magistrate's powers.
Four Subedars }

Two Subedars } with Third Class Magistrate's powers.
Eleven Parpattigars }

The number of cases disposed of by all these Courts was 1,572, which gives an average of less than 80 cases a Court. More than half of the cases consisted of simple assaults, and of cases of breach of contract under Act XIII of 1859. The case work of all these subordinate Courts is very much lighter than that of corresponding Courts in other parts of British India.

The Second Assistant Commissioner appears now to have been almost entirely relieved of civil work: his case work is, therefore, very light indeed.

Political.

Section C.—Coorg.

Criminal Courts' establishment.

29. The charge for the Serishtadars, clerks and servants under this head is for the establishment of the First Assistant Commissioner, the whole of which is debited here. The details are given below—

Judicial Department.

	R
Serishtadar	125
Head Munshi	50
Record-keeper	30
3 Munshis (R30, R25 and R25)	80
Mochi	10
Duffadar	8
3 Peons at R6	18
TOTAL	321

Assistant Commissioner's Office.

	R
Serishtadar	80
Head Munshi	40
Translator	45
Clerk	35
4 Munshis and Record-keeper (2 at R25, 2 at R20)	90
Mochi	10
Duffadar	9
4 Peons at R7	28
Masalchee at R7	7
TOTAL	344
GRAND TOTAL	665 a month, or 7,980 a year.

The judicial establishment seems too strong for the work shown in the preceding paragraph, and the Assistant Commissioner's Office is also very much stronger than would be allowed to an Assistant Collector elsewhere.

The establishment attached to the Court of a Munsiff in Bengal is one Serishtadar and three Vernacular clerks and a Nazir, and with these he is expected to dispose of about 1,500 original civil suits annually, together with the miscellaneous and execution cases which follow from them.

Allowances to punchayatdars.

30. The punchayatdars formed part of the ancient judicial machinery of Coorg. They were till recently employed as assessors, and were remunerated at the rate of Re. 1 per diem, while so employed. Their services have been discontinued from May 1885.

Travelling expenses.

31. The increase in travelling expenses is due to the transfer to this head from Land Revenue of the District Magistrate's establishment.

Pettah establishment.

32. The charges under the head of Pettah establishments were those for the two Town Subedars and their establishments, whose place has now been taken by the two Munsiffs. The charge disappears in 1886-87.

Political.

Section C.—Coorg.

LAW AND JUSTICE—JAILS.

Allowance to Superintendents.

33. The charge under allowance to Superintendents consists of an allowance of R50 a month paid to the Civil Surgeon for the charge of the jail. The average number of prisoners during the last five years has been 1881—88·20; 1882—98·28; 1883—110·20; 1884—87·61; 1885—94·98.

Jailor.

34. The Jailor draws a pay of R150 a month. We enquired whether so highly-paid a Jailor was required for so small an establishment. In reply it is stated that he performs the duties of Bailiff to all the Civil Courts in Coorg; and that allowing for this and the dearness of the place, his salary is not too high. Considering the small number of prisoners the salary seems to us excessive even with the above explanation. In Bengal the jailors in the smallest jails get as low pay as R75 a month, and we see no reason why the pay of a Jailor of this small jail should be double that amount.

Rest of Jail Establishment.

35. The rest of the Jail establishment consists of the following officials, *viz.*, Mutsuddee R15; Head Warder R20; Deputy Warder R12; 6 Warders at R9=R54; 4 at R8=R32; 2 at R7=R14: total 15, costing R147 a month. Policemen are employed to guard the Jail in Coorg; so that this establishment is employed only for internal watch and ward.

Rations.

36. The charge for rations for prisoners has decreased considerably. This is said to be partly due to lower prices, and partly to the dieting being given out on contract at 1 anna 10 pie per head per diem.

Miscellaneous.

37. The charges under the head of Miscellaneous are for kerosine oil, earthen pots, soap, conservancy tax, basket, cooking utensils, &c. The charges have fluctuated considerably from year to year; this is stated to be due to the greater or less number of prisoners, but the figures given below do not bear out this explanation:—

	1882-83.	1883-84.	1884-85.	1885-86.
Charges	R 780	860	1,410	1,200
Average number of prisoners . .	No. 98·28	110·20	87·61	94 98

We think there is room for the exercise of some economy here.

Jail Manufactures.

38. In the Jail Manufacture Department are included a bakery, which supplies private parties with bread, and a Printing Press.

The sanctioned establishment consists of 3 compositors R55; 3 sooji women R22; 1 writer R10: total 7, costing R87 a month, or R1,044 a year. This, however, is in excess of the actual charges up to 1884-85; in the Revised and Budget Estimates for 1885-86 and 1886-87 the establishment charges are not distinguished. The charges for raw materials are said to have increased owing to the development of the jail manufactures; but the profits have not increased; they have been as follows:—

1881.	1882.	1883.	1884.	1885.
R	R	R	R	R
3,805	4,059	3,838	3,492	3,616

The Jailor receives a commission of 12 per cent. on the net profits realised by the sale of the manufactures. This adds to his salary nearly R40 a month, and strengthens the argument for the reduction of the pay of the post. The increased charge under Miscellaneous in 1885-86 was owing to the purchase of a large new standard self-inking Printing Press, and a supply of English and Canarese type.

POLICE.

District Executive Force.

39. The Police Force was reorganised in 1882 and 1883. The pay and strength of the force was then fixed as follows :—

		R
1	Inspector	90
1	Sub-Inspector	50
	Head Constables—	
1	First class Parpattigar	25
2	Second class Parpattigars at 20	40
6	First class Assistant Parpattigars at 15	90
6	Second class " " " 12	72
10	Third " " " " 10	100
25		327
	Constables—	
20	Special at 10	200
50	First class at 9	450
91	Second class at 8	728
161		1,378
	TOTAL	1,845

It was subsequently found that the pay of the Inspector and Sub-Inspector was insufficient, and sanction was accorded to the increase of their pay to R115 and 65 respectively.

The number of Head Constables and Constables was largely increased at the re-organisation.

The Head Constables are for the most part station-house officers; they investigate cases and patrol within the limits of their "*nads.*"

Of the 161 Constables, 16 are employed in guarding the public offices in the Fort, 38 guard the Jail and Treasury, and the rest are employed on beat, escort, and other duties throughout the Province.

Police Clothing.

40. The cost of clothing the Police Force since the re-organisation has been—

1883.	1884.	1885.	Total for three years.	Average.
R	R	R	R	R
3,977	2,545	911	7,433	2,478

In 1883, the whole of the force was supplied with warm clothing, belts, badges buttons, &c., and in 1884 with woollen uniform; in 1885 summer clothing only was supplied. The clothing is procured from Bombay and Cawnpore, and from local mills. There is no rate fixed per head, and no portion of the charge is recovered from the men. The average as worked out above gives R13⅓ per man

per annum, which is a very high average. In Madras (Finance Committee's Report, Vol. I, Chapter VII, paragraph 147), the cost of the clothing is estimated as R8 per Constable and R9 per Head Constable. In Bombay the average is R7 per head. The charge should be materially reduced in Coorg.

Further in all Provinces except Madras, a deduction is made towards the cost of Police clothing, and the Finance Committee suggested (paragraph 147 as above) that this system should be introduced in Madras at least in respect of Head Constables and the higher grades of Constables. We make the same suggestion in respect of Coorg. The saving under this head, including the proposed recovery, should be at least R1,250.

Rent for Police quarters.

41. The charge under "Rent for Police quarters" is improperly classified. It is really rent for private houses used as Police Stations and lock-ups.

EDUCATION.

Inspection.

42. The charge under "Inspectors and Deputy Inspectors" is for a Deputy Inspector on R75 a month. Before 1885 the officer employed for the inspection of the lower schools was a Sub-Deputy Inspector on R40 a month, who was of no use except for the inspection of Primary Schools. Sanction was given in 1885 to the appointment of a Deputy Inspector, whose pay, if a native of Coorg, was to be R50—75, and otherwise a fixed pay of R75, which is the lowest rate of pay drawn by Deputy Inspectors in the Madras Presidency. The only increase of establishment is for a peon for the Deputy Inspector.

The establishment now consists of the Inspector's clerk on R20, and the Inspector's and Deputy Inspector's peons on R7: total R34. The clerk and peon accompany the Inspector when he goes on tour.

The travelling allowance has increased owing to the higher rate admissible to the Deputy Inspector, who gets a fixed travelling allowance of R25 a month (the lowest rate in force in Madras), owing to the greater quantity of travelling done by the Inspector, and owing to the charge for his travelling in the South Canara District (see paragraph 44) being debited in the Coorg Accounts, though recovered interprovincially from Madras through the Land Revenue head.

Government Colleges.

43. There is no Government College in Coorg. The charge of R440 shown under this head in 1884-85 was wrongly classified, as it was really the amount sanctioned by the Chief Commissioner for the conversion of a camp equipage godown into a school for European and Eurasian children.

Government Schools, High.

44. The Head Master of the Central School in Coorg is also Inspector of Schools for that district, and for the South Canara District of the Madras Presidency. Before April 1883 his pay was R500, and his jurisdiction was limited to Coorg. In that month he was brought on the graded list of the Madras Educational Department on a pay of R500—750, and at the same time he was placed in charge of the inspection work of the South Canara District; and orders were issued that one-third of his pay should be debited to Madras. The whole charge is shown in the Coorg Accounts, and the one-third share is recovered from Madras by interprovincial adjustment.

Political.

Section C.—Coorg.

As regards his inspection work, it is stated that he inspects all the schools in Coorg, of which there are 75 maintained or aided by Government, and 25 unaided. As, however, there is a Deputy Inspector for the inspection of these schools, and as all but three are of the lowest grade, it seems extravagant to have all the schools inspected by the Inspector too. The establishment of the school besides the Head Master consists of nine masters, a pupil teacher and a writer and librarian. The pay of the establishment is as follows:—

		Present pay.
	R	R
1st Master	90—120	102
2nd "	50—70	54
3rd "	40—50	50
4th "	35—45	43
5th "	30—40	30
6th "	20—30	20
7th "		20
8th "		15
9th "		15
Pupil Teacher		10
Writer and Librarian		15
		374 a month
		or 4,488 a year.

The gradual increase in the charge is due to incremental pay.

The fees have increased from R879 in 1879 to R3,100 in 1884.

The number of pupils in the school at the end of 1885-86 was 330; the annual cost per head for that year was R32-4-8, and the net cost to Government R22-6-7.

The arrangement made with regard to the Principal-Inspector is clearly an expensive one, as far as Coorg is concerned, since the pay of a Head Master of a school of this class would not ordinarily exceed R400, and the necessity of his inspecting the inferior schools is not apparent; but it is a convenient arrangement for Madras, and we do not feel justified in recommending any change. If, however, Coorg were amalgamated with the Madras Presidency, a more economical arrangement would probably be made.

The charge for stipends to students sent to Madras is provided yearly in the Budget to meet the cost of any teacher sent to Madras for training at the Teacher's College. The Mercara Normal School (see para. 47) only trains teachers for Primary Schools; the teachers for Secondary Schools have to be trained at Madras. Two teachers have been so trained.

The servants are a peon on R7, 2 gardeners on R7 each, and a sweeper on R4; total 4, costing R25. The Budget provision is therefore in excess of the sanctioned scale. An extra gardener was sanctioned in 1883, as one man could not keep the grounds, which are extensive, in order.

Anglo-Vernacular Schools.

45. There are four Government Anglo-Vernacular Schools with 195 pupils; three of them are classed as Primary Schools. The establishment provided for these schools is head masters (2 at R30, 2 at R20), 4 costing R100; assistant masters (at R10 each), 3 costing R30; total R130 a month, or R1,560 a year. The cost of educating each pupil was R9-5 per head, the net cost to Government being R7-11-9 per head.

Political.

Section C.—Coorg.

Government Schools, Low.

46. There are 58 Government schools classed as low. The establishment consists of 58 head masters, 9 assistant masters, and 24 pupil teachers. The head masters receive R7, R10 or R12 a month, rising from grade to grade after 5 years' approved service in each. The assistant masters receive R5 a month, and the pupil teachers R3. The teaching could hardly be given at a lower rate than this. The number of schools has risen from 52 to 58. These schools are supported from a local cess called the plough tax, and from a grant from Imperial, the Government of India having undertaken to give an assignment equal to half the income of the plough tax.

Normal School.

47. The Normal School is for training teachers for Primary Schools only. The head master formerly was paid only R30 a month, and the school was then quite inefficient, the teachers turned out being incompetent. A new master on R50 was appointed in 1884, and it was decided to pass the primary teachers through the school again. They are now required to pass the Special Upper Primary Examination at the end of one year's course, and the Middle School Examination after a further course of two years. Sufficient time has not yet elapsed since the new arrangement was introduced, to allow of any teachers being passed out; but some have passed the intermediate examination both in 1884 and 1885. It is expected that 5 or 6 will be passed out yearly in future. More schools would, it is said, be opened but for the want of qualified teachers. Stipends of R5 a month are given to all the students except two. The conditions are that the stipendiaries serve Government for 5 years after passing the teachers' examination, and refund all the stipend if they leave before the expiry of that time.

Grants-in-aid.

48. The grants-in-aid have not been accurately classified in the Accounts. The grants for native schools are given by the local authorities at the following amounts:—

1882-83.	1883-84.	1884-85.	1885-86.
312	312	356	524

In the Accounts for 1884-85 and Revised Estimate for 1885-86, a grant to the St. Mark's European School at Mercara has been shown under this head. This school has since October 1884 received a grant of R100 a month; it had, in 1885-86, 20 pupils who paid fees amounting to R770.

The provision of R7,200 under other grants in 1886-87 includes the grant of R2,800 from Imperial to Local made under the agreement mentioned in paragraph 46, which should have been shown under the head "Grant-in-aid, Imperial to Local." The grant for 1885-86 was apparently omitted from the Revised Estimate.

The rest of the provision in 1886-87 consists of the following grants:—

	R
St. Mark's European and Eurasian School	1,200
European Boys' and Girls' School	2,700
Tamil School	500
	4,400

The second is a new grant, and it is not known for what school it was intended. In the Report for 1885-86 the 20 scholars of St. Mark's School are shown as the only European and Eurasian scholars in the Province. The grant to the Tamil School is also new.

Political.

Section C.—Coorg.

ECCLESIASTICAL.

Chaplain.

49. There is a Chaplain with head-quarters at Mercara, who visits South Coorg, where there is a large community of European planters, as well as Mangalore and South Canara. The fluctuations in the charges from year to year are due to temporary vacancies in the Chaplaincy. This is one of the Chaplaincies, which the Finance Committee in their Note on Ecclesiastical charges (Chapter VII of Vol. II, paragraph 18) proposed to convert into aided stations.

Allowance to R. C. Priests.

50. The allowance of R20 a month to the Roman Catholic Priest was made by the old Coorg Rajas, and was continued by the Government of India when Coorg was annexed in 1834 (Government of India letter No. 36, dated 24th June 1834).

MEDICAL.

Civil Surgeon,

51. The Surgeon in charge of the troops stationed at Mercara used to receive R100 a month for the charge of the Civil Station. Since the removal of the troops, a Civil Surgeon has been appointed to the station, which is reckoned of the second class. The Civil Surgeon accordingly receives R550 or R750 according to standing in the service.

This appointment accounts for the increased charge for travelling allowance as well as for pay, as the Military Surgeon could very seldom leave head-quarters to go on tour. The sum now provided for travelling allowance will, it is said, not be sufficient if the Civil Surgeon inspects the vaccination work in the district. The Civil Surgeon has a clerk on R25 a month to carry out the office work, as well as the compilation of Medical Statistics and Returns, which used to be prepared in the office of the Senior Surgeon to the Mysore Government.

and his clerk.

Hospital Assistants.

52. There are two dispensaries in the Province at Mercara and Veerajendrapet. These have both been made over to the Municipalities of those places and are managed and controlled by them. The two Hospital Assistants are employed, one for the charge of the Commissioner's establishment, and the other for the Jail and Police Hospitals. The latter has been sanctioned only since 1884, owing to the transfer of the dispensary to the Municipality; it is stated that the duties connected with the Police and Jail Hospitals are "not susceptible of being performed by the Municipal Hospital Assistant," and that they cannot be performed by the Commissioner's Hospital Assistant, because he is frequently absent from head-quarters.

The Commissioner's Hospital Assistant is apparently maintained on the Madras system, to which objection was taken by the Finance Committee (see paragraph 25 of Chapter VII of Vol. I of their Report). Collectors in Madras have Hospital Assistants attached to them at present, who accompany them on tour, &c., but this system is to be discontinued in Madras and may apparently cease here also.

Grants to dispensaries.

53. The grants for medical purposes comprise the Government grants to the two dispensaries as contribution towards the pay of the Hospital Assistants, *viz.*, R300 to the Mercara and R600 to the Veerajendrapet Dispensary.

Political.

Section C.—Coorg.

SCIENTIFIC AND MINOR DEPARTMENTS.

Toll clerk.

54. The only charge falling under this head is for a clerk on R35 a month, who is said to be maintained in the Commissioner's Office for keeping the toll accounts. The total amount of the toll receipts is about R22,000 or R23,000, so that a full-time clerk can hardly be required for this work. We recommend that the nature of this man's work be enquired into; if it has really been correctly described as above, the appointment should be abolished.

STATIONERY AND PRINTING.

Printing.

55. The printing of the Administration and Departmental Reports is done at the Mysore Residency Press and at private presses at Bangalore; the rest of the printing work, such as the printing of forms, &c., is done at the Jail Press, which takes credit for the amount in the Jail Accounts according to a scale laid down by the Superintendent, which is said to be based on similar scales elsewhere.

PENSIONS AND CHARITABLE ALLOWANCES.

Political pensions.

56. The political pensions consist of a pension of R3,000 a year paid to the sister of the *ex*-Raja, and of R3,780 being the unlapsed balance of pensions granted to certain headmen of Coorg as rewards for loyalty shown in the Coorg insurrection of 1837.

MISCELLANEOUS.

Donations for charitable purposes.

57. Under the head of Donations for charitable purposes are included fees paid for the burial of intestate paupers.

Dâk bungalows.

58. The charges for dâk bungalows have increased, owing to the transfer to this head of 3 bungalows which had previously been maintained as Public Works Department bungalows.

PUBLIC WORKS—CIVIL BUILDINGS.

Furniture, &c., of dâk bungalows.

59. The provision in 1886-87 for "Public Works in charge of civil officers" is for furniture and crockery supplied to dâk bungalows.

SUMMARY OF PRECEDING PARAGRAPHS.

Summary of savings in details.

60. We conclude this part of our Note by summing up our suggestions as to detailed savings in the cost of establishments as follows:—

	R
Para. 4.—Abolition of allowance to Assistant to Resident, Mysore, for work done as Secretary for Coorg .	3,000
Para. 8.—Reduction of establishment of Chief Commissioner's Office	540
Para. 9.—Reduction of Commissioner's Office and menial establishment	3,600
Para. 10.—Reduction of cost of Taluk Establishments (say) .	20,000
Para. 11.—Reduction of scale of tents allowed for Commissioner by one double-poled tent . . .	Not estimated.
Carried over . .	27,140

Political.

Section C.—Coorg.

	R
Brought over	27,140
Para. 12.—Enquiry into necessity for office-rent charges in taluks	Not estimated.
Para. 13.—Commissioner and First Assistant Commissioner to pay part of cost of cattle establishment	"
Para. 14.—Recovery of cost of survey from applicants for grants of land	"
Para. 18.—Discontinuance of discount on Court-fee stamps	1,000
Para. 19.—Reduction of commission of Sub-Registrars	Not estimated.
Para. 21.—Abolition of Establishment of Sub-Registrars	540
Para. 22.—Reduction of Establishment of Registrar and Registrar-General	480
Para. 23.—Cost of district post to be met by local cess	7,000
Para. 25.—Abolition of Chief Commissioner's Establishment for Judicial Commissioner's Court	4,584
Para. 29.—Reduction of Establishment of First Assistant Commissioner	Not estimated.
Para. 30.—Reduction of pay of Jailor	900
Para. 37.—Reduction of miscellaneous jail charges	Not estimated.
Para. 40.—Saving by reduction of charge for, and by partial recovery of cost of, police clothing	1,250
Para. 52.—Abolition of Commissioner's Hospital Assistant	400
Para. 54.—Abolition of Toll Accounts Clerk in Commissioner's Office	420
	43,714

GENERAL.

Recommendation that Coorg expenditure should be provincialised.

61. We come now to consider the general question of the situation of the Coorg District, and the manner in which it can be most economically and efficiently administered. It is true that in taking up this argument we are, to some extent, dealing with the organic structure of the administration, but we venture to think that our excuse for dealing with this subject lies in the preceding paragraphs of this Note. We have shown that the expenditure on administration is large, has considerably increased of late years, and can be retrenched; and it is our opinion that the direct subordination of this territory to so distant an authority as the Government of India must necessarily lead to excessive expenditure, and that the greatest and most fertile source of economy is the application of the principle of provincialisation.

By amalgamation with Madras.

62. Our recommendation is that Coorg should be amalgamated with the Madras Presidency. If this were done, it would probably be found most convenient to make it a sub-division of the South Canara District. We append to this Note extracts from a paper drawn up by our late Colleague in the Finance Committee, the Honourable M. G. Ranade, with the general drift of which we agree, although we think he is mistaken in assuming that Coorg should naturally be amalgamated with the Nilgiri District. The natural communication of Coorg is with the West Coast, to which its exports flow by the admirable roads which traverse the ghâts and connect it with the South Canara District. A part of the old Coorg Kingdom, which is known as Lower Coorg, lying below and on the western slopes of the Ghâts, is already amalgamated with that district It is shewn in the Appendix that the area, population, revenue, and judicial work of Coorg qualify it to rank on a level with two ordinary taluks of a Madras district; and we think that if it were made a separate sub-division under a Sub-Collector, one such officer would be sufficient to govern it

with the help of the 2nd Assistant, the Munsiffs, Subedars, and Parpattigars now existing, and he would then take the place of the Commissioner and the First Assistant who are now, as we have shown, very lightly employed. The saving would consist not only in the salary of the Commissioner, who would be dispensed with, and in the reduction of the scale of the office establishments to that of a Sub-Collectorate, but also in the general tone and tendency towards economy, which creep naturally into the administration of a territory which is ruled by a Provincial Government close at hand, conversant with its wants and with the method of supplying them which prevails in adjoining districts, and stimulated by self-interest to the avoidance of all unnecessary expenditure.

Political objections not within our province to criticise.

63. The objections which have been raised to the amalgamation of Coorg and Madras, as far as they appear in the papers which have been sent for our information, are summed up in Mr. Ranade's Note. It is not for us to criticise them or to say what weight we consider justly attaches to them. We conceive it to be our province simply to put the general view of the case before the Government of India and to submit that the amalgamation will certainly tend to economy, and will not, as far as we can see, in any way injure the efficiency of the administration.

Amalgamation recently suggested by the Secretary of State.

64. Since this Note was in type, we have received a copy of the correspondence which took place when Mr. Leggatt was appointed to officiate as First Assistant (see paragraph 6), which illustrates the difficulty of filling up such an isolated post, and the facility with which it could be provided for, if it were one of the appointments ordinarily manned by the Madras Civil Service. We also observe that the Secretary of State, in a Despatch, dated 30th June 1886, drew attention to these difficulties and desired the Government of India to consider "the question whether such difficulties might not be obviated if Coorg were administered as a district of Madras." We are not aware what steps the Government of India has taken in this matter, but we trust that our Note will afford some assistance towards the disposal of the subject.

Reduction of salary of Resident will be a corollary of such a change.

65. If such an amalgamation is carried out, and the Resident of Mysore is relieved of this portion of his duties, it follows as a matter of course that the pay attached to his office should be reduced. We have submitted the proposal in paragraph 3 of our Note on Mysore (Section B of this Chapter) that the pay should be reduced to R2,500.

The 9th March 1887.

P.S.—While the last proof was passing through the Press, we have received a copy of Finance Department Despatch No. 320, dated 5th October 1886, stating that the Government of India did not propose to re-open the question of the Administration of Coorg unless specially desired to do so. If we had known this earlier, we should have asked for special permission before submitting our views to the Government; but, as the Note has been completed, we think it better to submit it now.

The 12th March 1887.

Political.

Section C.—Coorg.

Account of Coorg Expenditure for 5 years including Revised Estimate for 1885-86 and Budget Estimate for 1886-87.

Omitting units, figures are in tens.

	ACTUALS.						ESTIMATES.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
INTEREST ON ORDINARY DEBT	....	·46	...	·08	...	·47	...	...	...	...
INTEREST ON OTHER OBLIGATIONS	...	1·21	...	1·15	...	1·21	...	...	...	...
REFUNDS AND DRAWBACKS	...	6·42	...	3·12	...	8·06	...	5·05	...	3·85
ASSIGNMENTS AND COMPENSATIONS	...	1·17	...	2·50	.	3·50	...	3·00	...	3·00
LAND REVENUE—										
Collectors and Deputy Commissioners, &c., Establishments—										
Allowance to the Secretary to the Chief Commissioner	...	...	...	...	...	...	...	2·88	...	2·88
Commissioner	3	14·52	3	18·79	2	19·80	2	21·40	2	21·60
Assistant Commissioner	...	13·33								
Chief Office Establishment—										
Clerks	35	10·48	31	9·66	39	11·05	41	24·30	39	22·51
Sheristadars, Munshis, and others	17	11·90	7	9·66	...	9·82			2	2·88
Servants	63	4·31	45	3·07	38	3·44	42	3·74	42	3·68
Tahsildars and Establishment—										
Subedars, Munshis and others	88	25·30	100	35·60	106	35·99	104	35·80	104	36·59
Servants	137	10·18	143	11·19	143	11·31	143	11·22	143	11·22
Contingencies—										
Tour Charges	...	·48	...	·20	...	·64	...	...	...	...
Purchase and Repair of Furniture	...	·72	...	3·49	...	1·91	...	1·55	...	2·00
Purchase and Repair of Tents	...	·95	...	·01	...	1·08	...			
" of Books	...	·07	...	·01	...	·03	...	·06	...	·05
" of Newspapers	...	...	...	...	...	·02	...			
Country Stationery	...	·03	...	·16	...	...	...	·20	...	·25
Service Telegrams	...	·32	...	·24	...	·40	...	·50	...	·30
Official Postage	...	1·45	...	1·82	...	4·70	...	4·50	...	1·50
Remittance of Treasure within District	...	·08	...	·10	...	·13	...	...	...	·20
Cloth for Records	...	·02	...	·01	...	·01	...	...	...	...
Carriage of Stationery	...	·26	...	·24	...	·25	...	...	...	...
Office Expenses and Miscellaneous	...	2·22	...	2·78	...	3·19	...	2·70	...	3·00
Taluk Contingencies—										
House-rent	...	·20	...	·90	...	1·38	...	1·10	...	1·01
Postage	...	...	...	...	...	...	...	...	...	2·90
Miscellaneous	...	3·35	...	2·64	...	...	...	...	...	·44
(Cattle)—										
Establishment	8	·56	8	·56	8	·56	8	·67	8	·56
Feed of Cattle and Miscellaneous		1·22	...	·87	...	1·07	...	1·10	...	1·10
Travelling Expenses of Officers	...	2·40	...	·89	...	1·19	...	1·00	...	1·00
" " Establishments	...	1·23	...	·75	...	1·14	...	·90	...	1·10
Revenue Survey Establishment—										
Manager	1	·84	...	·08	...	...	...	...	...	...
Clerks and Computers	1	·65	...	·86	...	·67	2	1·49	2	1·08
Surveyors	3	1·17	...	1·39	...	1·79	3	1·32		1·32
Field Establishment	...	·92	...	...	...	...	...	...	3	·84
Servants	11	...	...	1·11	...	1·00	11	·96	10	·12
									1	
Revenue Survey Contingencies—										
Purchase and Repair of Instruments / Equipment and Miscellaneous	...	·96	...	·37	...	·73	...	·76	...	·76
Travelling Expenses	...	·12	...	·18	...	·13	...	...	...	...
Revenue Survey of the Province	...	...	...	...	...	...	...	...	...	25·00
Rents, Rates and Taxes	...	·04	...	·11	...	·06	...	·20	...	...
Petty Construction and Repairs	...	...	...	·02	...	...	...	·01	...	...
Allowances to Local Fund Clerks	...	·65	...	·41	...	...	...	...	...	...
TOTAL LAND REVENUE	...	1,10·93	...	1,08·17	...	1,13·49	...	1,18·36	...	1,45·89
Carried over	...	1,20·19	...	1,15·02	...	1,26·73	...	1,26·41	...	1,52·74

Political.

Section C.—Coorg.

Account of Coorg Expenditure for five years—continued.

Omitting units, figures are in tens.

	ACTUALS.						ESTIMATES.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	1,20·19	...	1,15·02	...	1,26·73	...	1,26·41	...	1,52·74
EXCISE ON SPIRITS AND DRUGS—										
Collectors, &c., Establishment—										
Clerks and others	6	1·04	...	·65	...	·66	2	·66	2	·66
Servants		·25	...	·25	...	·25	3	·25	3	·25
Distillery Establishment	...	...	...	...	...	...	6	·93	6	1·27
Travelling Allowances	...	·46	...	·29	...	·30	...	·30	...	·30
Office Expenses and Miscellaneous	...	·38	...	·01	...	·05	...	·10	...	·10
Postage Charges	...	·03	...	·10	...	·03	...	·04	...	·05
Petty Construction and Repairs	...	...	...	...	..	...	...	...	...	...
TOTAL EXCISE	...	2 16	...	1·30	...	1·29	...	2·28	...	2·63
STAMPS—										
Charges for the Sale of General Stamps—										
Clerks and Servants	...		...	...	...	...	...	...	...	...
Discount on Sale of Stamps	...		...	·52	...	·48	...	·48	...	·48
Miscellaneous	...	1·77	...	·01	...	·01	...	·06	...	...
Charges for Sale of Court-fee Stamps—										
Discount on Sale of Stamps	...		...	1·20	...	1·27	...	1·00	...	1·30
TOTAL STAMPS	...	1·77	...	1·73	...	1 76	...	1·54	...	1·78
REGISTRATION—										
District Charges—										
Remuneration to Sub-Registrars	...	·94	...	·16	...	·35	...	·60	...	·55
Registrar General's Office Establishment	2	·60	...	·60	...	·60	2	·60	2	·60
District and Sub-Registrar's Establishment	2	·13	...	1·16	...	1·13	5	1·14	5	1·14
Official Postage	...	·01	...	·04	...	...	...	·02	...	·05
Travelling Expenses	...	·05	...	·05	...	·11	...	·10	...	·10
Miscellaneous	...	·06	...	·04	...	·12	...	·10	...	·10
TOTAL REGISTRATION	...	1·79	..	2·05	...	2·31	...	2 56	...	2·54
POST OFFICE—										
District Post Establishment—										
Establishment	58	5·60	...	5·73	...	6·74	72	7·12	72	7·94
Contingencies	...	·46	...	·57	...	·59	...	·65	...	·40
Refunds	...	...	.	...	...	·22	...	...	...	...
TOTAL POST OFFICE	...	6·06	..	6·30	...	7·55	...	7·77	...	8 34
ADMINISTRATION—										
Commissioners—										
Allowance to Local Fund Clerks	...	...	...	...	...	·23	...	·26	...	·27
TOTAL ADMINISTRATION	...	...	...	...	...	·23	...	·26		·27
LAW AND JUSTICE—										
Law Officers—										
Law Charges	...	·92	...	·90	...	·85	...	·80	...	·90
Judicial Commissioner—										
Establishment	..	...	...	...	...	...	3	1·74	6	2·29
Contingencies	...	...	...	...	...	...	...	·15	...	·57
Civil and Sessions Courts—										
Salaries and Establishment	...	...	...	...	...	...	14	5 25	16	6·39
Revenue Process Servers	...	5·02	...	5 28	...	5·89	72	6 80	72	7 33
Diet allowance to Witnesses and other Contingencies	...	...	...	·02	...	...	...	·93	...	·73
Law and Justice carried over	...	5·94	...	6·20	...	6·74	...	15·67	..	18·31
Carried over	...	1,31·97	...	1,26·40	...	1,39·87	...	1,40·82	...	1,68·30

Political.

Section C.—Coorg.

Account of Coorg Expenditure for five years—continued.

Omitting units, figures are in tens.

	ACTUALS.						ESTIMATES.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	1,31·97	...	1,26 40	...	1,39·87	...	1,40·82	...	1,68·30
LAW AND JUSTICE—*contd.*										
Brought forward	...	5·94	...	6·20	...	6·74	...	15·67	...	18·21
Criminal Courts—										
District Magistrate	...	...	...	9·60	...	9·04	1	8·76	1	8·75
Serishtadars, Clerks, and others	14	3·42	...	6·03	...	6·03	26	7·90	26	7·98
Servants		·53	...	1·09	...	1·06				
Tour Charges	...	·11	...	·22	...	·18	...	...	..	...
Purchase of Books	...	·25	...	·07	...	·26	...	...	...	...
„ and Repair of Furniture	...	...	...	·50	...	·39	...	·40	...	...
Country Stationery	...	·01	...	...	...	...	...	·02	...	...
Service Telegrams	...	·02	...	...	...	·01	...	·02	...	—
Official Postage	...	·21	...	·55	...	·65	...	...	...	·50
Diet-money to Prosecutors and Witnesses	...	·05	...	·34	...	1·68	...	2·00	...	2·00
Allowance to Punchayetdars	...	·64	...	·82	...	·82	...	·50	...	...
Miscellaneous	...	·58	—	·87	...	·73	...	1·00	...	1·00
Travelling Expenses	...	·13	...	1·97	...	1·85	...	1·90	...	2·00
Pettah Establishment—										
Subedars	2	1·56	...	2·02	...	2·03	...	·33	...	—
Subordinate Establishment	8	1·20	...	1·50	...	1·53	...	·25	...	...
Postage Charges	...	...	...	...	...	...	...	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...
Jails (District Jails)—										
Allowance to Superintendent	...	·56	...	·60	...	·60	...	·60	...	·60
Jailor	1	1·80	...	1·80	...	1·80	...	1·80	...	1·80
Native Doctors	...	...	...	...	...	...	...	...	...	...
Clerks and Moharrirs	1	·26	...	·18	...	·18	1	·18	1	·18
Servants	2	·06	...	·25	...	·25	2	·25	2	·25
Jail Watchmen and others	15	1·52	...	1·31	...	1·33	15	1·33	15	1·33
Country Stationery	...	·02	...	...	...	...	...	...	...	...
Postage Charges	...	...	...	·03	...	·04	...	...	...	...
Rations	...	8·59	...	5·31	...	5·54	...	4·00	...	4·50
Hospital Charges	...	·29	...	·37	...	·36	...	·10	...	·20
Clothing and Bedding	...	·65	...	·57	...	·65	...	·60	...	·60
Passage-money of Convicts	...	...	...	...	...	...	...	...	...	·10
Miscellaneous	...	·78	...	·86	...	1·41	...	1·20	...	·95
Lock-ups—										
Miscellaneous	..	·18	—	·19	...	·34	...	·35	...	·30
Jail-Manufactures—										
Establishments	...	1·13	...	·94	...	·90	...	5·55	...	5·20
Raw Materials	...	1·30	...	3 79	...	4·62	...			
Commission to Jailors	...	·48	...	·50	...	·44	...	·45	...	...
Miscellaneous	...	·16	...	·09	...	·03	...	3·94	...	...
Rents, Rates, and Taxes	...	...	...	·10	...	·15	...	·15	...	...
Petty Construction and Repairs	...	...	...	...	...	...	...	...	...	...
Refunds	...	·02	...	·25	...	·67	...	·25	...	·20
TOTAL LAW AND JUSTICE	...	32·45	...	48·92	...	52·31	...	59·50	...	56·65
POLICE—										
District Executive Force—										
Inspectors	5	·47	...	·90	...	·91	1	1·38	1	1·38
Deputy Inspectors	...	...	...	...	...	·20	...	...	...	...
Sub-Inspectors	...	·05	...	·60	...	·23	1	·78	1	·78
Head Constables and Constables	121	10·02	...	17·31	...	19·42	186	19·70	186	20·46
Cost of Clothing	...	1·28	...	3·27	...	2·33	...	2·30	...	2·50
Travelling Allowance and Expenses	...	...	—	·03	...	·03	...	·03	...	·05
Purchase and Repair of Furniture	...	·03	...	·38	...	...	...	—	...	·10
Purchase and Repair of Tents	...	...	...	...	...	...	...	...	...	...
Office Expenses and Miscellaneous	...	·40	...	1·15	...	·38	...	·47	...	·50
Petty Construction and Repairs	...	...	—	...	...	·03	...	...	...	...
Rent of Police Quarters	...	·03	...	·22	...	·20	...	·20	...	·20
Official Postage	...	...	...	·08	...	·24	...	·27	...	·20
TOTAL POLICE	...	12·28	...	23·94	...	23·97	...	25·13	...	26·17
Carried over	...	1,76·70	...	1,99·26	...	2,16·15	...	2,25·45	...	2,51·12

Political.

Section C.—Coorg.

Account of Coorg Expenditure for five years—continued.

Omitting units, figures are in tens.

	ACTUALS.						ESTIMATES.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	1,76·70	...	1,99 26	...	2,16 15	...	2,25·45	...	2,51·12
EDUCATION—										
Inspection—										
Inspectors and Deputy Inspectors	...	·48	...	·48	...	·48	1	·83	1	·90
Clerks and Servants	1	·32	...	.32	...	·84	5	1·09	5	1·01
Travelling and Tentage Allowance	...	·64	...	·86	...	1·34	...	1·20	...	1·20
Country Stationery	...	...	...	·05	...	...	...	·10	—	...
Official Postage	...	·05	...	·08	...	...	...	·15	...	...
Office Expenses and Miscellaneous	...	·01	...	·04	...	·42	...	·10	...	·22
Government Colleges (General)—										
Purchase and Repair of Furniture	...	...	...	...	...	·44	...	...	...	...
Government Schools (High)—										
Head Masters and Inspectors	1	6·00	...	6·00	...	6·05	1	7·20	1	7·80
Masters and Teachers	10	3·81	...	4·00	...	4·29	11	4·52	11	4·64
Stipends to Students sent to Madras	...	...	...	...	...	.	—	...	...	·15
Servants	3	·22	...	·22	...	·29	5	·30	5	·38
Library Books	...	·12	...	·05	...	·02	...	·04	...	...
Miscellaneous (Middle)	...	·16	...	·42	...	·16	...	·30	...	·30
Anglo-Vernacular School Establishment	6	1·71	...	1·21	...	1·22	7	1·56	7	1·56
Government Schools (Low)—										
Masters, Teachers, &c.	75	6·56	...	6·84	...	6·86	91	8·14	91	8·16
Miscellaneous	...	·42	...	·15	...	·46	...	·25	...	·20
Miscellaneous—										
Petty Construction and Repairs	...	·49	...	...	...	...	...	...	...	...
Boarding Schools—										
Overseers	1	·24	...	·24	...	·24	1	·24	1	·24
Stipends	40	·96	...	·96	...	·96	40	·96	40	·96
Normal Schools or Training Colleges—										
Teachers and others	1	·36	...	·36	...	·36	1	·58	1	·60
Pupil Teachers	...	·33	...	·32	...	·61	...	...	1	·15
Stipends	..	...	...	...	...	...	15	·80	15	·90
Miscellaneous	...	...	...	...	...	...	...	·20	...	...
Scholarships—										
In Colleges	...	...	...	...	...	...	—	...	...	·61
In Schools	...	·03	...	...	...	·15	...	·57	...	...
Prizes—										
In Schools	...	·07	...	...	...	·19	...	...	...	·20
Grants for the Encouragement of Literature—										
Grants to Native Schools	...	·31	...	·30	...	·79	...	1·60	...	·36
Rents, Petty Construction, &c.	...	...	...	3·14	...	·75	...	·37	...	·40
Grant-in-aid, Imperial to Local	...	...	...	...	...	2 60	...	...	...	...
Other Grants	...	...	...	...	...	...	...	·50	...	7·20
TOTAL EDUCATION	...	23·29	...	26·04	...	29·52	...	31·60	...	38·14
ECCLESIASTICAL—										
Ecclesiastical Establishment—										
Chaplains	1	6·00	...	3 00	...	6 00	1	3·78	1	6·00
Servants	...	·08	...	·08	...	·08	1	·08	1	·08
Visitation and Travelling Allowances	...	·61	...	·83	...	1·46	...	·70	...	1·57
Miscellaneous Contingencies	...	...	...	·61	...	·17	...	·04	...	·04
Petty Construction and Repairs	...	·50	...	...	—	...	...	...	...	—
Cemetery Establishment—										
Care-takers in charge of Cemeteries	1	·08	1	·08	1	·08	1	·08	1	·08
Ecclesiastical carried over	...	7·27	...	4·00	...	7·79	...	4·68	...	7 77
Carried over	...	1,99 99	...	2,25·30	...	2,45·67	...	2,57·05	...	2,89·26

Political.

Section C.—Coorg.

Account of Coorg Expenditure for five years—continued.

Omitting units, figures are in tens.

	ACTUALS.						ESTIMATES.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	1,99·99	...	2,25·30	...	2,45·67	...	2,57·05	...	2,89·26
ECCLESIASTICAL—(*contd*).										
Brought forward	...	7 27	...	4·00	...	7·79	...	4·68	...	7·77
Miscellaneous Ecclesiastical Charges—										
Allowance to Roman Catholic Priests	...	·24	...	·24	...	·26	...	·24	...	·24
Petty Construction and Repairs	...	...	...	·49	...	·39	...	...	...	...
TOTAL ECCLESIASTICAL	...	7·51	...	4·73	...	8·44	...	4·92	...	8·01
MEDICAL SERVICES—										
Medical Establishment—										
Civil Surgeons	...	·91	...	6·60	...	6·60	1	8·80	1	9·00
Assistant to Civil Surgeon	...	1·00	...	...	...	...	...	...	...	...
Clerks	...	...	...	...	...	...	...	...	...	·30
Travelling Allowance to Civil Surgeons, &c.	...	·10	...	·06	...	·55	...	·50	...	·50
Vaccination—										
Vaccine Inspector	1	·30	1	·30	1	·30	1	·30	1	·30
Vaccinators	4	·72	...	·72	...	1·21	7	1·26	7	1·26
Travelling Allowance	...	·18	...	·18	...	·16	...	·15	...	·20
Miscellaneous	...	...	...	...	...	·04	...	·04	...	·04
Hospitals and Dispensaries—										
Hospital Assistants	2	·35	...	·30	...	·52	2	·78	2	·78
Servants	...	...	...	...	...	...	...	...	2	·16
Medical Pupils	2	·12	...	·09	...	...	...	...	...	...
Travelling Expenses	...	·06	..	·03	...	·01	..	...	...	...
Miscellaneous	...	·57	...	·66	...	·55	...	·74	...	·74
Grants for Medical Purposes—										
Contribution for Coorg Dispensary	...	1·06	...	·70	...	...	...	...	...	...
Contribution for Mercara and Veerajendrapet, &c.	...	·50	...	·59	...	...	...	...	...	...
Contribution to Local Funds	...	...	...	...	...	...	...	...	...	·90
Lunatic Asylum—										
Contingencies	...	·06	...	...	...	...	..	...	...	...
TOTAL MEDICAL	...	5 93	...	10·23	...	9·94	...	12·57	...	14·18
SCIENTIFIC AND OTHER MINOR DEPARTMENTS—										
Provincial Statistics—Trade Statistics	...	...	...	·25	...	·42	1	·42	1	·42
TOTAL SCIENTIFIC, &c.	...	...	...	·25	...	·42	...	·42	...	·42
STATIONERY AND PRINTING—										
Printing at Private Presses	...	3·10	...	·26	...	...	...	...	...	...
Miscellaneous Printing Charges	...	...	...	2 98	...	2·07	...	2 10	...	2·50
TOTAL STATIONERY, &c.	...	3·10	...	3·24	..	2·07	...	2·10	...	2·50
TERRITORIAL AND POLITICAL PENSIONS—										
Territorial and Political Pensions	...	19·87	...	3·81	...	3 69	...	3·90	...	3·84
Charitable Allowances	...	...	.	13·75	...	13 88	...	13·75	...	13·80
TOTAL TERRITORIAL, &c.	...	19·87	...	17·56	...	17·57	...	17·65	...	17·64
SUPERANNUATIONS—										
Superannuation Retired Allowances	...	6·74	...	6·69	...	11·28	...	8·50	...	7·70
Compassionate Allowances	...	..	...	·08	...	...	...	·10	...	·10
Gratuities	...	·04	...	...	...	·13	...	...	...	...
TOTAL SUPERANNUATIONS	...	6 78	...	6·77	...	11·41	...	8·60	...	7·80
Carried over	..	2,43 18	...	2,68·08	...	2,95·52	...	3,03·31	...	3,39·81

Political.

Section C.—Coorg.

Account of Coorg Expenditure for five years—concluded.

Omitting units, figures are in tens.

	ACTUALS.						ESTIMATES.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		BUDGET, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	2,43·18	...	2,68·08	...	2,95·52	...	3,03·31	...	3,39·81
MISCELLANEOUS—										
Charges for Remittance of Treasure	...	·11	...	·06	...	·02	...	·05	...	·10
Cost of Books and Publications	...	·09	...	·09	...	·07	...	·05	...	·07
Donations for Charitable Purposes	...	·10	...	·21	...	·23	...	·25	...	·25
Rewards for Destruction of Wild Animals	...	·27	...	·60	...	1·17	...	1·10	...	·75
Miscellaneous and Unforeseen Charges	...	·01	...	...	...	1·08	...	·80	...	·13
Refunds	...	...	...	...	...	·09	...	...	...	...
Petty Miscellaneous Establishment—										
Dâk Bungalow Establishment	...	·92	...	·85	...	·86	·9	·90	9	1·49
" " Contingencies	...	...	...	·04	...	·12	...	·10	...	·10
Cattle Trespass Establishment	...	·01	...	...	...	...	...	...	...	...
Petty Construction and Repairs	...	...	...	·01	...	1·26	...	...	...	...
TOTAL MISCELLANEOUS	...	1·51	...	1·86	...	4·90	...	3·25	...	2·89
PUBLIC WORKS, CIVIL BUILDINGS—										
In charge of Civil Officers	...	·19	...	·08	..	·16	...	...	...	·50
TOTAL PUBLIC WORKS	...	·19	...	·08	...	·16	...	...	...	·50
GRAND TOTAL	...	2,44·88	...	2,70·02	...	3,00·58	...	3,06·56	...	3,43·20

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Section C.—Coorg.

APPENDIX, BEING EXTRACTS FROM A NOTE BY THE HON'BLE MR. M. G. RANADE. (*See para. 61.*)

Coorg Administration.

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The area of the territory is stated in the Administration Report for 1884-85 to be 1,580 square miles, and its population is 178,302. The whole constitutes one executive district charge, parcelled out into six principal revenue subdivisions, and eight judicial subdivisions. There are no large towns; the chief town Mercara has a population of 8,583, and the second town has a population of 4,576. The villages number 514 in all. The land revenue in 1884-85 was R3,11,988 and the total Imperial receipts R6,91,903 or R7,55,108, including Local and Municipal receipts (R63,205). The total disbursements were R6,69,285 on all heads, while the Imperial expenditure by itself was R5,85,518. The most distinguishing feature of the Province is the considerable settlement of European planters engaged in the coffee industry, nearly half the arable land being apparently in their hands under the zemindari tenure in large blocks, while the rest of the territory is ryotwari. There were at the time of the last census about 228 European and 287 Eurasian settlers in Coorg.

There have not been many changes in the arrangements for the administration of Coorg since it became British territory in 1834. Three years before this time, the administration of the Mysore territory had been assumed by the Government of India, and Lieutenant-Colonel Fraser, who annexed Coorg, was appointed both Resident of Mysore and Commissioner for the affairs of Coorg. The Mysore Commission was reconstituted in 1835, and the Resident's duties were merged in the office of the Chief Commissioner. It was at this time also that the Government of India definitely settled that the Chief Commissioner of Mysore should be also ex-officio Chief Commissioner for Coorg. Under him there was a Superintendent for Coorg on R1,000 a month, and an Assistant Superintendent on R400 a month. From 1835 down to the time of the rendition of Mysore, Coorg in fact formed a small fifth division, along with the four larger divisions of Mysore. In 1856 the Coorg territory was stated to have an area of 2,204 square miles, a population of 112,535 souls, and its land revenue was R2,12,803. Besides the salaries of the Superintendent and his Assistant, the establishment and other charges were R3,526 a month.

* * * * * * *

When the rendition of Mysore took place, the Government of India had to consider the question of the Government of Coorg. It was then thought that the most convenient arrangement was to continue the separate charge as an appendage of the Resident of Mysore who was made Chief Commissioner, and subsequently was made Judicial Commissioner also. Under him he has a Commissioner on R1,500 and an Assistant Commissioner on R800, both European Officers, respectively discharging the functions of a District Collector and Sessions Judge, and those of an Assistant Collector and District Magistrate. There is also a 2nd Assistant who is a native officer, and there are for the six subdivisions as many Subedars (Civil Judges or Munsiffs in other districts) and besides a large number of inferior officers called Parpattigars and Deputy Parpattigars, some 26 in all, for Police and Sub-Magistrate's work.

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There are about 21 districts and 210 talukas in the Madras Presidency, with an area of 139,776 square miles, and a population of nearly 31 millions. There are thus on an average ten talukas in a district. The average area of a district is 6,650 square miles, and of a taluka 650 square miles. The average population of a district is about 15 lakhs, and of a taluka one and a half lakhs. Coorg is thus in area equal to two average Madras talukas, and in population it is nearly equal to an average taluka. The average land revenue of a Madras district is 20 lakhs, and of a taluka two lakhs. Adopting these tests, it will be seen that Coorg occupies, by reason of its area, population and revenue, about the position of a very large taluka, or at best of about two ordinary talukas of the Madras Presidency.

* * * * * * *

The last time when the question of the amalgamation of Coorg with the Madras Presidency was raised, in 1881, when the rendition took place, may not have been a very convenient time for disposing of it. It may have been thought that no great disturbance should be made in existing arrangements, by which Coorg had been connected with Mysore for nearly fifty years. The arguments which were then urged against the amalgamation may be briefly summed up as follows:—

(1) The Coorg people did not relish the proposal.
(2) The Coorg planters protested against it.
(3) The proposal had been negatived when made on two previous occasions.
(4) That greater administrative convenience resulted from the subordination of Coorg to Mysore than from its incorporation with a Madras district.

As regards the first argument, it may be noted that the Coorg petition was signed by the native Coorg officials, who cannot in this respect be regarded as representatives of the Coorg population generally. These officials feared that amalgamation would necessarily subject them to the danger of being governed by the natives of other Provinces. There is no necessary connection between the two. Coorg might continue to be administered, as a special charge, like the Agency tracts on the coast, and governed in the lower grades, by Coorg Subedars and Parpattigars. These, in fact, are the only offices filled by them. The argument that the Coorg people are loyal mountaineers, and despise the low-land population, has more of sentiment than fact as its basis. The same remark may be made in regard to their desire to be directly subordinate to the Government of India. They are no more so governed at present than they would be under any other arrangement.

As regards the planters of Coorg, it may be remarked that the far larger bodies of these people settled in the Nilgiris and Assam and in the Punjab Hills have put forth no such claim. Coorg may be more accessible from the Mysore side than from the Nilgiris. But since 1881, new railway communications have been opened up, and more are likely to be opened up, which will minimise this inconvenience. Two such expensively administered districts as the Nilgiris and Coorg are a little too expensive concession to the wishes of the planter community. Their true interests are likely to be better furthered by their union together into one Province; and with the seat of the Madras Government located for half the year at Ootacamund, there is little reason to fear neglect on the part of the Administration.

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As regards the argument from previous history, it appears that one of the proposals made in 1860 was to subordinate Mysore as well as Coorg to the Madras Government. As Mysore was not British territory, the Maharaja protested against the change, and that protest had effect. It may be noted, however, that the Secretary of State had directed this arrangement; and it is reasonable to suppose that if it had been confined to Coorg alone, it would not have been necessary to drop the proposal.

Another proposal made later on in 1863, contemplated the absorption of Coorg not into a Madras district but into the Ashtagram division of the Mysore Province. This of course was negatived as involving the incorporation of a British Province with a Native State. The earliest occasion when such a proposal was made was nearly fifty years ago in 1838. The Court of Directors at the time negatived it on the ground that it was not advisable to run the hazard involved in a change of system. This expression of the Court's view must be set against the Secretary of State's own later proposal of 1860, and, when thus considered, it is evident that these precedents tell the other way.

Lastly, the considerations of administrative convenience have also been greatly changed of recent years. The Mysore Resident must be by the nature of his principal charge a political officer. There can admittedly be no great convenience in investing such an officer with the functions of Chief and Judicial Commissioner over a charge 200 miles off, and which he can only visit for two months in the year. The officers on the Commission, having no prospects to look up to, have to be paid higher than they would claim if they were members of a large service. As long as the charge is a separate one, no provincialisation of its revenue is possible, and yet every department has to be kept up in costly style. Coorg must have its Chaplain on 6,000 rupees, its Civil Surgeon on 9,000 rupees, its survey officer with his establishment costing 25,000 rupees, a separate Inspector of Schools and even a separate normal school, and its five Police Inspectors and its costly telegraph staff. These and other establishments cost money on a scale which the Province can ill spare, and from which the people of the Province benefit but little, seeing that it is the superior officers who absorb the larger portions of this expenditure.

It appears to me that, under these circumstances, the question of the amalgamation of Coorg with the equally costly Nilgiris district of the Madras Presidency should again engage the attention of the Government of India in the interests of financial ecomony and administrative efficiency. The circumstances of the two districts in respect of the special character of the Native and European population are very much alike, and their interests will be duly safeguarded by such an amalgamation. I expect that the total cost on both districts will be reduced by an immediate saving of at least one lakh of rupees. The Collector of Nilgiris would be Commissioner for Coorg, and one European Assistant in charge of Coorg would be a quite ample provision for the higher executive work. The Nilgiris Sub-Judge and Munsiff would be the Civil Judges for Coorg. The number of the smaller Subedar's and Parpattigar's charges would admit of similar reduction. The Police force in its higher grades would admit of reduction, and so would the Chaplain and Civil Surgeon, and Inspector of Schools, and the survey establishment. Coorg might still continue to be governed as a non-regulation district subject to its own special laws and local tribunals.

M. G. RANADE.

The 23rd December 1886.

Political.

SECTION D.—AJMERE.

Abstract of Revenue and Expenditure.

The following table shows the estimate for 1886-87, the revised estimate for 1885-86, and the actuals for 1882-83, 1883-84 and 1884-85 under each Major Head of Revenue and Expenditure :—

In tens of Rupees. Figures to the left of the decimal point represent thousands of Rupees.

Heads.	REVENUE.					EXPENDITURE.				
	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Revised Budget, 1885-86.	Budget, 1886-87.	Actuals, 1882-83.	Actuals, 1883-84.	Actuals, 1884-85.	Revised Budget, 1885-86.	Budget, 1886-87.
	R	R	R	R	R	R	R	R	R	R
Interest	16·08	11·11	26·09	15·50	10·50	...	...	...	...	...
Refunds	...	...	...	...	...	·47	1·91	2·29	1·84	1·90
Assignments	...	...	...	...		...	·81	·81	·82	1·55
Land Revenue	3,86·69	3,92·90	3,84·43	4,05·	4,06·18	79·10	94·34	1,00·59	1,19·13	1,04·
Stamps	1,84·12	1,79·75	2,26·91	2,29·55	2,42·40	5·97	5·60	9·66	9·22	9·30
Excise	79·26	90·07	1,25·12	1,10·05	1,33·10	·54	·53	·55	·56	·59
Forest	7·09	8·18	9·94	8·40	9·60	10·90	14·57	15·97	16·87	22·40
Registration	4·62	4·72	4·49	4·70	5·15	2·03	2·02	2·19	2·09	2·11
Post Office	...	...	...	...	...	3·30	3·63	3·65	3·45	3·55
General Administration	...	...	...	...	...	...	...	...	2·50	4·
Law and Justice	26·55	34·59	35·41	36·80	33·60	1,13·85	1,21·83	1,20·02	1,20·51	1,24·27
Police	·54	·67	·56	·75	·75	75·09	76·61	79·35	81·07	81·72
Education	...	...	...	·25	·20	42·16	42·46	41·21	40·09	40·77
Ecclesiastical	...	...	...	...	...	10·79	9·55	10·80	10·06	9·96
Medical	·03	...	...	...	...	19·58	15·81	14·65	16·56	15·86
Scientific and Minor Departments	·02	...	...	...	...	3·23	·25	·24	4·24	1·24
Territorial Pensions	...	...	...	...	...	2·27	1·06	1·01	1·22	1·25
Superannuation	(a)·80	(a)1·60	(a)4·50	1·80	1·80	16·96	16·35	13·80	15·25	16·92
Stationery and Printing	·01	·01	...	...	...	8·40	8·57	8·14	8·	4·
Miscellaneous	...	·18	·19	...	...	10·69	6·33	9·39	13·66	8·58
TOTAL	7,05·81	7,23·78	8,17·64	8,12·80	8,43·28	4,00·33	4,17·23	4,29·32	4,62·14	4,53·97

N.B.—This statement does not include Receipts and Charges on account of Incorporated Local Funds.

(a) These are the Budget estimates for Ajmere in these years; in the accounts the Rajputana and Ajmere receipts under this head are not distinguished.

Details below.

2. Further details of such of the heads as require explanation or remark are given below.

LAND REVENUE.

Demand and Collections.

3. The following are details of the Land Revenue under the two heads of Fixed and Fluctuating Collections for the last five years, including the Budget Estimate for 1886-87 :—

In thousands of Rupees.

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87, Budget.
Fixed Collections	3,20	3,20	3,36	3,30	2,81
Fluctuating Collections	66	73	48	94	1,25
TOTAL	3,86	3,93	3,84	4,24	4,06

The demand and the collections for the years 1883-84, 1884-85 and 1885-86 are given below :—

In thousands of Rupees.

	1883-84.		1884-85.		1885-86.	
	Demand.	Collection.	Demand.	Collection.	Demand.	Collection.
Land Revenue	3,21	3,20	3,27	3,26	3,48	3,48
Water Revenue	67	66	51	51	70	70
Miscellaneous	7	7	8	7	6	6
TOTAL	3,95	3,93	3,86	3,84	4,24	4,24

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The increased demand under "Land Revenue" is due to the introduction of the assessment sanctioned by Foreign Department Resolution No. 4135—I., dated 11th November 1884.

System of fluctuating collections explained.

4. The following explanation of the system under which the fluctuating collections are made has been furnished by the Commissioner:—

"There are three kinds of fluctuating revenue in Ajmere-Merwara. The first is the fluctuating water revenue under certain large tanks; the second is the fluctuating land revenue; and the third is merely the fluctuating assessment of submerged land in large tanks, of very small amount, and need not be referred to again. The fluctuating water revenue under large tanks was first assessed in 1874. Under each tank there is a certain standard area, a certain standard revenue and a certain standard rate fixed at settlement. The standard rate varies according to the area assessed between a maximum rate and a minimum rate; when the former is applied any balance is remitted, and when the latter the surplus goes to Government. The assessable area pays revenue according to the rate of the year. The area assessable is formed according to certain rules, and omitting minor ones the main sources are:—

(*a*) the area actually irrigated;

(*b*) the land within the standard tank area which in the autumn harvest brings a crop to maturity, whether it be actually watered or not; but if it be not watered, it pays only 75 per cent. of the full rate.

This system has been in work during the last twelve years, is understood by the people and is said to be appreciated. The fluctuating land revenue is confessedly an experiment. The system has been introduced at the recent settlement into 61 of the driest villages in Ajmere. In these villages all the cultivation is referred by certain fixed multiples to a dry unit area to which the dry rate is applied. This rate varies between a maximum and a minimum, and in this case also, the balance, when the former is applied, is remitted, and, when the latter is used, is credited to Government. It is too early yet to give any definite opinion as to the working of the scheme. It is too much of a novelty at present to be liked, and time can only decide whether it will be popular. It may, however, safely be said that for some time the experiment will require very full and careful supervision, for which it will be absolutely necessary to make adequate arrangements."

Details of Expenditure on Establishments.

5. The following table shows the expenditure under the head of Land Revenue for salaries and establishments during the last five years:—

In tens of Rupees.

	Actuals, 1882-83.		Actuals, 1883-84		Actuals, 1884-85		Revised Budget, 1885-86.		Budget, 1886-87.	
	No.		No.		No.		No.		No.	
1. Commissioner	1	15·90	1	14·40	1	13 20	1	13·03	1	12·00
2. Assistants and Extra Assistants	4	10·55	4	12·01	4	9·63	4	11·	4	12·20
3. Clerks, English	44	17·30	46	17·95	46	21·71	50	22·60	14	9 84
4. Clerks, Vernacular		3·49		3 73		3 26			36	13 02
5. Peons, &c.	33	1 23	33	1·20	33	1·34	35	1·26	35	1·39
6. Tahsildars	3	5 76	3	6·33	3	6·06	3	6·06	3	6 30
7. Munshis and Subadars	18	4·95	18	5 01	18	5·14	18	5·16	18	5·16
8. Peons and Daftaris	50	3·20	50	3·13	50	3·11	50	3·15	50	3·15
9. Settlement officers	1	2·83	1	17·28	1	17·28	1	21·26	1	21·60
10. Allowances, 2 Superintendents	...	...	...	...	...	...	...	...	...	1·50
11. Clerks	...	...	...	...	...	...	...	...	8	2·46
12. Servants	...	...	...	4·02	...	7 64	34	7·70	8	·48
13. Field establishment	...	...	...	...	...	...	...	...	18	3 60

Commissioner's status and duties.

6. The Commissioner is an officer of the Political Department; he is graded as a Resident of the 2nd class with a pay of R2,000. The present incumbent is Lieutenant-Colonel G. H. Trevor. Half of his salary is debited under Land Revenue and

half under Law and Justice. The Commissioner is the Sessions Judge and the Superior Civil Appellate Court of the District; and he is also the Chief Revenue Officer under the Chief Commissioner.

Assistant and Extra Assistant Commissioners, their pay and duties.

7. The salaries of the four Assistant and Extra Assistant Commissioners provided for in the Budget of 1886-87 are shown below; a moiety of the cost is debited under Land Revenue, and a moiety under Law and Justice:—

	R
Assistant Commissioner, Ajmere	1,000
Ditto ditto, Merwara	500
Extra Assistant Commissioner, Ajmere	400
Deputy Magistrate	150
	2,050

The two Assistant Commissioners belong to the graded list of the Political Department, and draw the pay of their grade; but as a rule, the Assistant Commissioner, Ajmere, is a Political Agent of the 3rd class.

The location and duties of these officers are thus described by the Commissioner:—

"The four Assistant and Extra Assistant Commissioners are located as follows:—

1 Assistant Commissioner } Ajmere.
1 Extra Assistant Commissioner }
1 Assistant Commissioner, Beawar.
1 Deputy Magistrate, Kekri.

"The Assistant Commissioner at Ajmere is the District Magistrate of the Ajmere District, and practically the Collector with regard to Excise and Income Tax. He is also Collector for the Merwara District. When required, his jurisdiction as District Magistrate may be, and recently has been, extended to the Merwara District. He is the officer in charge of the Court of Wards, Registrar of Assurances, Secretary to the District Fund Committee, President of the Kekri Municipality, Senior Marriage Registrar and Subordinate Judge of the first class, with powers to hear appeals from all Sub-Judges of the 2nd class and Munsifs.

"The Assistant Commissioner stationed at Beawar is the District Magistrate for Merwara, Subordinate Judge, 1st class, the Judge of the Small Cause Court at Beawar, President of the Beawar Municipality, and, except for the purposes of the Excise and Income Tax Acts, he is also the Collector of the Merwara District.

"The Extra Assistant Commissioner at Ajmere is the Treasury Officer, and devotes such time as he can spare from his Treasury duties, which are onerous, to the trial of civil and criminal cases.

"The Deputy Magistrate at Kekri exercises the powers of a second class Magistrate and of a Munsif in the Bhinae, Sawar, Kekri and Deogaon-Baghera Parganas.

"These officers one and all have quite as much work as they can get through. The Assistant Commissioner of Ajmere, Mr. Charles S. Bayley, B.C.S., who is a most hard-working officer, states that personally he finds great difficulty in preventing work from falling into arrears. I am of opinion that any reduction in the number of Assistant and Extra Assistant Commissioners is not possible. On the contrary it is almost certain that an extra officer will shortly be required for the purposes of Land Revenue administration.

"The District is no doubt small, but the work is heavy. There is (except in the case of the Judicial Assistant Commissioner—an officer of long experience and marked ability, who renders valuable assistance in administrative work) no distinction between Judicial and Executive Officers."

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Establishment charges.

8. The details of the English and Vernacular clerks, and of the peons (items 3, 4, and 5 of paragraph 5) are shown in Appendix A to this Note.

The following details of the correspondence of the English offices during 1886 have been furnished by the Commissioner :—

Offices.	Receipts.	Issues.	Total.
Commissioner	3,399	3,668	7,067
Assistant Commissioner, Ajmere . .	2,392	2,622	5,014
Assistant Commissioner, Merwara . .	715	686	1,401
Treasury Officer, Ajmere . . .	2,300	1,850	4,150
Cantonment Magistrate, Nasirabad .	2,069	2,434	4,503

The Assistant Commissioner, Ajmere, has no English Office of his own.

There have been two increases of establishment in the last five years as shown in the table in paragraph 5.

The Commissioner writes as follows regarding the work of the clerical establishment and in explanation of these increases :—

"A considerable amount of correspondence between the Commissioner and the Assistant Commissioners' offices takes place by means of written slips and unofficial references, which is not included in the above table. From the list of English clerks it will appear that no clerk is separately sanctioned for the Assistant Commissioner of Ajmere. The Commissioner has deputed one of his senior clerks to perform the duties of head clerk to the Assistant Commissioner, and he is so fully employed that the services of another clerk have been applied for by the Assistant Commissioner. Besides the correspondence work, the clerks have to attend to miscellaneous duties pertaining to matters of account. They have to prepare contingent, travelling and other bills appertaining to their respective offices.

"The Commissioner is the chief controlling authority in the Districts of Ajmere and Merwara, and in his office all salary bills are prepared, and all other bills from subordinate offices have to be passed and countersigned by him. He has also to perform all duties prescribed in the Civil Account Code for a controlling officer. Moreover, the weekly, bi-weekly, monthly, quarterly, half-yearly and annual, as well as other returns of the different Departments, are received in the office of the Commissioner, and much time of the clerks is taken up in checking, passing, and preparing these returns.

"The increases of establishment mentioned in the Note took place in the Treasury Office, and were due to the growth of work in the Treasury owing to the transactions of the Rajputana-Malwa Railway. The Treasury clerks are fully employed with correspondence and account work which cannot well be shown in detail."

The Treasury work at Ajmere is very heavy; the cash transactions amount to about 316 lakhs (receipts 160 and payments 156); the establishment does not appear too strong for this work. The office establishment is partly employed in the case work of the Courts, details of which are given in Appendix B; it will be seen that the case work is unusually large for so small a district.

We do not see our way to propose any reduction in these establishments, or in any other of the Ajmere office establishments on the information at our disposal; but if the office establishments of the Rajputana and Central India Agencies are specially investigated, as suggested by us in our Notes on Rajputana (Section E of this Chapter, paragraph 8) and Indore (Section F, paragraph 35), the opportunity might be taken to examine more closely the Ajmere establishments also.

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Section D.—Ajmere.

Tahsildars and their Establishment.

9. The salaries and stations of the Tahsildars are given below :—

Grade.	Station.	Salary.
		R
1st grade Tahsildar,	Ajmere	200
2nd ditto,	Beawar	175
3rd ditto,	Todgarh	150
	Monthly	525
	Yearly	6,300

The Commissioner writes :—

"The Tahsildars, in addition to their ordinary duties as revenue officers, exercise the civil powers of a Munsif, and the criminal powers of a Magistrate of the 2nd class. Most rent cases are tried by them, and they are burdened as little as possible with other judicial work, for which they have, in fact, little or no time to spare."

The subordinate establishments of these tahsils are detailed in Appendix C to this Note. The Kanungo staff has been reorganised since the Budget of 1886-87 was framed ; and it now stands as follows :—

	R
3 Supervisors at R 40	120
2 Ditto at R 35	70
3 Ditto at R 30	90
5 Ditto at R 25	125
TOTAL	405

being an increase of R315 a month, or R3,780 a year, over the charge for the 3 Kanungos, as shown in Appendix C.

The establishment of peons, &c., has also been increased, as shown in the same Appendix.

Settlement expenditure.

10. The Settlement expenditure (Items 9 to 13 of paragraph 5) has now practically ceased. The Settlement Officer, Mr. Whiteaway, drew latterly R1,800 a month. The Commissioner gives the following information regarding the cost of the Settlement and the increase of revenue resulting from the Settlement operations :—

"The total cost of the Settlement up to the end of November 1886 has been R1,05,744, and the probable further expenditure will be about R6,000(a). The work began in January 1883, and has lasted four years. A summary assessment was made in 1884 which has been collected in 1884-85 and 1885-86, and will be collected for the autumn harvest of 1886-87. The increase from this was R24,000 a year, or up to now R60,000.

(a) This expenditure has actually come to a little more than R8,500.

"The increase from the final settlement, Mr. Whiteaway states, will be about R27,000, so that the whole cost of the Settlement operations will be paid off entirely by the middle of 1888-89. The Settlement included re-survey. The skeleton of the Survey was done by the Survey Department, and regarding its costs no details are available. The filling up of the field survey was entirely done by the Settlement Department, the cost of which is included in the above total, and was R12,292. The cost of the Survey and of the Settlement cannot be shewn separately, as the supervision in both cases was the same. The total cost amounted to R97 per square mile of area and R185 per square mile of cultivation. The field work was practically entirely done by the Patwaris, and their cost is not shewn in the above, as it is a standard item and paid for by the Zamindars."

Contingent expenditure.

11. The actual contingent expenditure for the last four years and the estimate for 1886-87 are given in the table below. In the last column is shown for comparison the corresponding estimate in Muttra, an average district of the North-Western Provinces,

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with a population nearly half as large again as that of Ajmere, and with a land revenue four times as large :—

	1882-83.	1883-84.	1884-85.	1885-86.	Estimate, 1886-87.	Muttra.
	R	R	R	R	R	R
1. Tents	736	820	999	96	1,000	160(a)
2. Country stationery	527	402	356	336	800	
3. Miscellaneous :—						
(a) Tour charges	998	1,076	1,035	746	1,000	
(b) Furniture	187	401	665	515	400	
(c) Punkhas, &c.	395	368	363	362	400	
(d) Book-binding	199	345	107	132	200	
(e) Treasury	1,542	534	164	688	500	
(f) Miscellaneous	932	661	1,245	581	1,000	1,700(b)
4. Travelling of officers	1,812	1,844	1,792	1,810	1,800	1,170
5. Ditto of establishments	626	373	347	369	500	300
6. Postage	1,066	905	1,031	1,008	1,000	450
7. Telegrams	288	347	392	206	400	90
TOTAL	9,308	8,076	8,496	6,849	9,000	3,870

On the subject of this comparison with Muttra the Commissioner writes as follows :—

"The Finance Committee compare the expenditure of the Ajmere-Merwara districts with that of Muttra. The administration of two small districts, especially when one of them is under settlement, is naturally more expensive than that of one large one. The geographical and physical peculiarities of Ajmere-Merwara seem, moreover, to render the comparison inappropriate. It must be remembered also that a considerable portion of the expenditure is incurred in the Istimrari portion of the district (nearly ⅔rds of the whole area of Ajmere) where no increase of revenue is possible. I would also enquire if the figures set against Muttra in the comparison include departmental head offices like those of Inspector General of Police, of Jails, of Registration and Stamps, Director of Public Instruction and Commissioner, as in Ajmere. To glance at one or two items in the comparison : The tents in Muttra might have been purchased in the year 1880 at a cost of more than R5,000, and would probably last for some ten years, whereas in Ajmere the tents were purchased in the year 1870 and required replacing in 1885. Apart from this the tents in these districts are liable to be worn out sooner, being carried on camels through jungles and hilly tracts."

It is impossible without a detailed local examination to determine in what points this contingent expenditure is excessive in Ajmere; but we have little doubt that the contingent charges, both under this head and under Law and Justice (see paragraph 31), are greater than they ought to be ; and we think that they ought to be reduced. The budget provision in Ajmere under the two heads is about R21,000 against little more than R7,500 in Muttra. The Commissioner's general observations afford no explanation of so great a difference as this.

Travelling allowance of Commissioner.

12. The Commissioner draws a permanent travelling allowance of R150 a month. The Finance Committee, in view of its proposals for the general abolition of permanent travelling allowances, enquired what daily rate should be substituted if those proposals were carried out.

(a) Average of last 4 years' actuals ; the estimate is not distributed by districts.

(b) Contract grant.

Political.

Section D.—Ajmere.

The Commissioner submits the following opinion on the point: —

"The number of days spent on tour by the Commissioner in 1884, 1885, and 1886 are given below :—

1884	89 days.
1885	73 „
1886	113 „

"The Commissioner as Sessions Judge has to travel on the Railway line within Rajputana, but receives no extra travelling allowance for such journeys. If a daily rate were substituted for the permanent allowance, I do not think that it should be less than R10 per diem. The Commissioner would have to keep up carriage during the cold season ; and considering his position towards the Thakurs, whose estates he visits and on the political list, he is not in Rajputana as free to study economies in travelling and camp equipage as if he were in an ordinary regulation district. I think, however, that a fixed travelling allowance should be retained, because the Commissioner is thus in a better position to check the many bills for travelling allowance which come to his office and to decide references in connection therewith. On controverted points there would then be no question dependent for a precedent on what the Commissioner himself charged and did. As regards the amount of the fixed allowance, I doubt very much if, taking things all round, R150 a month can be considered excessive, or if a year's travelling allowance according to daily and mileage rates would fall much short of R1,800. Another point may be considered here. Before 1877 the Commissioner's salary was R2,500. It was then reduced to R2,000, the Commissionership being brought on to the Political graded list as a 2nd class Residency. As such it is the only Residency in Rajputana in which a free and furnished house is not granted,—a deduction not less than R150 a month. Ajmere being very much larger than any other places in Rajputana and on the railway, the expenses of the Commissioner are, I imagine, greater than at any other Residency of the same grade. There are, I should say, reasons from a Foreign Office point of view for seeking to add to, rather than subtract from, the inducements of an appointment which is generally less prized in the Political Department than any other of equal rank."

We leave this point for disposal with the other travelling allowance questions under the orders of the Government of India.

STAMPS.

Details of estimate.

13. The details of the Budget Estimate of Revenue are as follows :—

	R
Sale of General Stamps	1,25,000
Sale of Court-fee Stamps	1,00,000
Sale of plain paper for use with Stamps	2,000
	2,27,000

And the details of the estimate of expenditure are as follows :—

	R
Pay of clerk at R20	240
Discount on sale of—	
General Stamps	7,580
Court-fee Stamps	1,600
	9,420

but this has been slightly reduced in the final estimate.

Clerk's duties.

14. The clerk is employed in the office of the Commissioner; his duties are thus described:

"The duties of the clerk * * * * * are to keep registers of the receipts and issues of all stamps and to sell general, adhesive and impressed stamps, court-fee stamps of values above

₹50, telegraph stamps and postage stamps. He also prepares monthly, quarterly and annual returns and indents for all kinds of stamps, and supplies stamps to the *ex-officio* and licensed vendors."

Discount.

15. As regards the discount the following information is furnished by the Commissioner:—

"There are no salaried vendors of stamps in the district. Stamps are sold through 8 *ex-officio* vendors, the Treasurer, a clerk in the Court of the Cantonment Magistrate of Deoli, and six clerks in the Courts of the Honorary Magistrates in the interior of the district.

"The Treasurer gets ₹150 per mensem, the clerk in the Court of the Cantonment Magistrate ₹20, and the Honorary Magistrate's clerks ₹15 each for their ordinary duties. The Treasurer receives in addition to his salary commission at 2 per cent. on the sales of court-fee stamps below ₹50 in value. The Treasurer vends stamps personally at Ajmere and through his agents at Beawar, Nasirabad, Kekri and Todgarh. The figures given in the margin show the amount actually drawn by the Treasurer as commission at Ajmere, Nasirabad, Beawar and Todgarh, respectively.

	1884-85.		1885-86.	
	₹	a.	₹	a.
Ajmere	1,129	0	1,206	0
Nasirabad	170	0	157	8
Beawar	216	0	234	0
Todgarh	22	0	22	8
TOTAL	1,537	0	1,620	0

"The amounts are not large, and it does not appear that any reduction in the commission granted is desirable."

The rate of discount on the sale of general stamps to licensed vendors is as follows:—

Adhesive stamps—	
Not exceeding in value 8 annas each	$6\frac{1}{4}$ per cent.
Ditto ditto ₹5 ditto	$3\frac{1}{8}$ "
Ditto ditto " 50 ditto	$1\frac{9}{16}$ "
Other stamps(a)—	
At places where stamps are sold by Government	$3\frac{1}{8}$ per cent.
At other places	$6\frac{1}{4}$ "

The discount on adhesive stamps is allowed to all ready money purchasers whether licensed vendors or not.

With reference to the Commissioner's remarks quoted above, we think that the discount allowed to the Treasurer for the sale of stamps is unnecessarily high, and that the rate of discount in the case of court-fees might be reduced, or abolished.

The time of the clerk mentioned in paragraph 14 can hardly be fully occupied, and he might, if necessary, be employed in the sale of court-fee stamps below ₹50 in value.

The following information has been furnished as to the manner in which it was estimated that the stamp revenue in 1886-87 would come in:—

	General Stamps.	Court-Fees.
Sales through salaried or *ex-officio* vendors—		
(*a*) without discount	1	20
(*b*) carrying discount	...	80
to licensed vendors	58	...
to private persons in quantities to carry discount	65	...

It seems clear from this that a large proportion of the discount is paid under the rule which allows it to all ready money purchasers whether licensed vendors or not. The necessity for the continuance of this rule might be considered.

(a) There seems some inconsistency in the rules here; the general rule prescribes that the rates shall not exceed 3 and 5 per cent. respectively, but the rule laying down the actual rate is as in the text. (See Rules published on pages 248 to 250 of Part II of the *Gazette of India* of March 25th, 1882.)

Political.

Section D.—Ajmere.

EXCISE.

Estimated revenue.

16. The estimated Excise revenue for 1886-87 was made up as follows:—

	R
License Fees	2,000
Sudder Distillery and Still Head Duty	1,17,000
Farm of Drugs	14,000
TOTAL	1,33,000

The Bombay Sudder Distillery system has been recently introduced; and the farm of the duty was sold for three years—1885-86, 1886-87, and 1887-88—at R1,17,000 a year.

In the Administration Report for 1885-86 the following account is given of the prospects of the new system:—

"The distillery system lately introduced in this district has now been fairly started with every prospect of success. It has undergone considerable improvement during the year under review. A distillery building has been erected outside the municipal limits, thus relieving the farmer from payment of octroi duty on materials for liquor; the Inspectors in the private employ of the farmer have been invested with the powers of Excise officers; the privilege of private stills, enjoyed by the Tazimi Istimrardars, has been restricted to the manufacture of liquor for private use only, and negotiations have also been opened with the surrounding Native States with a view to put a stop to the smuggling of liquor from their respective jurisdictions."

In a subsequent paragraph of the same Report it is, however, stated that the licensee had in 1885-86 to make good a loss on his contract of about R31,000. And the Commissioner now writes in answer to the enquiries made by the Finance Committee:—

"The only remark which seems necessary to be made with reference to this head is that it is understood that the present contractor has lost considerably during the first two years of his contract, and it seems probable that the high revenues now guaranteed to Government may not be realised in future. Every effort has, however, been made to assist the contractor, so that he may be able to make up the deficiency."

Excise Establishment.

17. The following are the details of the establishment, kept up under the head of Excise, which consists of seven men,—1 jemadar at R15 and 6 chaprasis at R5 each:—

The Commissioner describes their duties as follows:—

"The seven servants are maintained at a cost of R540 a year for the prevention and detection of import of illicit liquor. They are stationed at Nasirabad, where they also check the licensed vendors, prevent the sale of liquors in improper quantities to persons coming under Section 18 of the Cantonment Act, 1880, and see generally that the conditions imposed on the contractor by his license are observed."

FORESTS.

Estimated Revenue and Expenditure.

18. The Forest Revenue is small, and does not nearly come up to the expenditure.

The main sources of receipt are reported to be—

(*a*) Grazing dues.
(*b*) Timber and other produce removed from the forests by consumers.
(*c*) Timber and other produce removed from the forest by Government agency.
(*d*) Minor produce.
(*e*) Fines and forfeitures.

Political.

Section D.—Ajmere.

The Assistant Conservator of Forests has submitted the following remarks:—

"It is hardly fair to judge of the importance of the division (which I may say is second to none in India) from a revenue point of view. I believe when the division was first started, it was known, and rightly too, that the expenditure would for many years exceed the receipts. The entire forests are overrun with rights, and with the exception of a small acreage the whole area belongs to villagers; this, I believe, is not the case to such an extent in any other Government forest reserve. Owing to these rights only a very limited area can be taken up for forest purposes. Strictly speaking, these are chiefly fodder and fuel producing; but notwithstanding this, they are of immense value in a country where droughts are of very common occurrence, and where in the time of scarcity they yield the sole sustenance by which the villagers are able to keep a number of cattle alive, which otherwise would have perished. This was proved in 1883-84, when, owing to the short rainfall, fodder was scarce, and all the forest blocks were thrown open to grazing, thereby allowing over 13,000 head of cattle to tide over the difficulty.

"It would be fair to mention here that if these forests were similarly constituted as any other forest division, the revenue from grass alone would be increased by the large sum of Rs. 47,500 as shown in my annual Report for 1885-86, paragraph 74. This would be realised from cut-grass only, and not from grazing. Regarding the wood supply from the forests—unfortunately surrounding the district on the south side good forests exist belonging to Native States, who have not started forest conservancy yet, and not knowing the value of their forests, allow unlimited cutting to contractors, who can sell the wood at lower rates than would pay Government to do so under existing circumstances. Endeavours are, however, being made by the States to start conservancy; and as soon as they take this in hand, the receipts from their own forests and from the Government reserves will most probably be largely increased. There is also this to be said for these districts, that wood is not largely used for building purposes, owing to stone being so easily obtainable; this is a drawback where wood is concerned. Revenue from any other sources is so very small as hardly to make any appreciable difference each year."

And the Commissioner adds:—

"In 1871, a proposal for conserving or rather creating forests in Ajmere was submitted and sanctioned by Government, and since then progress to an appreciable extent has gradually been made. When the forest operations in Ajmere were first started, it was fully recognized that for some years the Department would have to be worked at a loss. But apart from this financial question the principal aim and object in introducing them in these districts was for the general good of the country, to save the existing springs, and to prevent the rain-fall, which very often comes down in sudden torrents washing away the earth deposit on the hill sides and laying the rocks bare and thus drying up the springs. Moreover, there being a large number of tanks in this district, it was considered very necessary to cover their catchment area with vegetation to provide against the worst effects of a drought. Financially speaking, nothing can be expected from these forests at present as they are still in their infancy."

The Department has had practically to create the forests in Ajmere, and revenue from this source cannot be expected at present, though ultimately, no doubt, some net revenue will be secured.

REGISTRATION.

Revenue.

19. Registration fees are collected at the rates in force in the North-Western Provinces. The receipts are very small.

Registrar and Sub-Registrars.

The Assistant Commissioner, Ajmere, is the District Registrar. There are six Sub-Registrars. The Commissioner writes that—

Of these officers one is employed wholly on registration—the Sub-Registrar of Ajmere; the others are the Cantonment Magistrates of Nasirabad and Deoli, the Deputy Magistrate of Kekri, and the Tahsildars of Beawar and Todgarh."

Political.

Section D.—Ajmere.

Nearly two-thirds of the Registration work is done in the office of the Ajmere Sub-Registrar. As regards remuneration, the Commissioner reports that each of the Sub-Registrars "receives a moiety of the fees realised by him, and entertains at his own cost such establishment as may be needed for the performance of the duties of his office."

The total amount of fees levied in the various Sub-Registrars' Offices in 1884-85 and 1885-86 is given below—

	1884-85.	1885-86.
	R	R
Ajmere	2,604	2,594
Nasirabad	479	385
Beawar	899	667
Kekri	55	83
Todgarh	60	85
Deoli	12	18

In Ajmere, the Sub-Registrar's remuneration amounts to about R100 a month, out of which he has to pay his own establishment.

At Nasirabad the remuneration is under R20 a month, and at Beawar between R30 and 40.

No reduction can apparently be made in these rates; but it might be advisable in the case of the Ajmere Sub-Registrar to reduce the rate by half when the fees exceed a certain limit according to the rule in force in the Punjab. (Finance Committee's Report, Vol. I, Chapter III, paragraph 37.)

DISTRICT POST.

Charges how met.

20. The Imperial charges under the head of District Post are—

	R
7 Sub-Postmasters	1,000
2 Clerks	480
1 Overseer	140
27 Runners	1,600
Agent to the Governor-General's Camp Post	300
TOTAL	3,520

There are also the following charges incurred in the Local Fund—

	R
10 Peons at R6 each	720
Miscellaneous	30
	750

The Commissioner writes as follows in explanation of this expenditure :—

"The cost of the District Post establishment is partly defrayed from the General Revenues and partly from a cess of 2 annas per rupee of land revenue levied from the zemindars for this purpose. The income from the latter source amounts nearly to R750 per annum, which being insufficient to meet the total cost is supplemented by a grant from the Imperial Revenues.

"The allotment for the District Post is made in the Civil budget prepared by the Commissioner and is sanctioned by the Local Government and the Government of India. The expenditure is not controlled by the District Officers. They do not receive any detailed contingent bills, nor are they ever informed as to what charges have been incurred. A reference on these points was made to the Deputy Postmaster-General, Rajputana, but that officer has expressed his inability to answer any of the questions raised by the Finance Committee."

Political.

Section D.—Ajmere.

The total charge for the District Post is R4,000, of which only about one-sixth is paid from the Local Cess. The charge on the General Revenues is heavier than elsewhere. In the Central Provinces the whole charge for 18 districts is only R50,000, of which three-fourths are met from the Local Cess. We think that steps should be taken to reduce the charge against the General Revenues either by a reduction of the expenditure so as to bring it within the amount of the Cess, or otherwise.

Agent to the Governor-General's Camp Post.

21. Regarding the last item of the Imperial Charges for the Post Office as detailed in the preceding paragraph, the Chief Commissioner says—

"This item has been useful on one or two occasions to meet necessary charges incurred in conveying the Agent to the Governor-General's Post to distant places off the regular postal lines. For instance, in 1886-87 a sum of R105-7-3 spent in this manner was charged to this head. But the expenditure is generally incurred beyond the limits of the Ajmere-Merwara District; and it is accordingly proposed, with the sanction of the Government of India, to transfer the item to the Rajputana Political Budget. If this course be approved, the item will not again appear in the Ajmere-Merwara Budget."

The charge appears to be an ordinary contingent charge of the Agent to the Governor-General and to have nothing to do with postal charges, whether in Ajmere or elsewhere.

GENERAL ADMINISTRATION.

Chief Commissioner's Travelling Allowance.

22. The only charges for which provision is made under this head are—

	R
Chief Commissioner's travelling allowance	2,000
Rewards, &c.	2,000
	4,000

The Chief Commissioner's travelling allowance for journeys within the Ajmere District is charged to this head.

LAW AND JUSTICE—COURTS.

Salaries and Establishments.

23. The expenditure on salaries and establishments under this head is shown below—

In tens of Rupees.

	Actuals, 1882-83.		Actuals, 1883-84.		Actuals, 1884-85.		Revised Budget, 1885-86.		Budget, 1886-87.	
1. Commissioner . . .	1	15·90	1	14·40	1	13·20	1	13·03	1	12·00
2. Civil and Sessions Judge (Judicial Assistant).	1	7·81	1	7·60	1	8·08	1	8·56	1	9·04
3. Clerks . . .	6	3·83	6	3·45	6	3·84	6	3·74	6	3·84
4. Servants . . .	1	·06	1	·05	1	·06	1	·06	1	·06
5. Processes—Nazir . .	6	2·34	6	2·34	6	2·34	6	2·64	6	2·64
6. „ Servers .	96	6·55	96	6·58	96	6·59	96	6·34	96	6·34
7. Assistants and Extra Assistants . . .	4	10·55	4	10·81	4	9·63	4	11·64	4	12·20
8. Superintendent, Railway Police . . .	1	1·87	1	7·10	1	9·45	1	9·60	1	10·80
9. Cantonment Magistrate .	1	10·33	1	8·67	1	9·32	1	9·60	1	9 60
10. Allowance to ditto .	...	·85	...	1·05	...	·63	...	·60	...	·60
11. Clerks, &c. . . .	37	11·93	37	12·38	37	11·86	37	11·60	37	11·88
12. Servants . . .	35	1·33	35	1·26	35	1·32	35	1·35	35	1·35
13. Government Pleader .	1	·24	1	·24	1	·24	1	·25	1	·24

Political.

Section D.—Ajmere.

Commissioner and Assistant and Extra Assistant Commissioners.

24. The charges for the Commissioner and for the Assistants and Extra Assistants (items 1 and 7) are moieties of the charges, which have already been explained in paragraphs 6 & 7.

Judicial Assistant Commissioner.

25. The Judicial Assistant at Ajmere is the only officer for whom provision is made under item 2 in paragraph 23. His pay is R600—40—800. The present incumbent is Rai Bahadur Pundit Bhag Ram. As Civil Judge he exercises the powers of a Subordinate Judge, and has also the powers of a Small Cause Court; for the trial of criminal cases he has also the powers of a Magistrate of the 1st class.

The rest of the civil judicial work is performed either by the Revenue and Magisterial establishment or by Honorary Munsifs and Sub-Judges. The work of the various Courts is given in Appendix B.

His Establishment.

The clerks and servants shown under items 3 and 4 are employed in the Court of the Judicial Assistant Commissioner. The following are the details:—

	R	
Clerk, Small Cause Court	150	
Reader	50	
Record-keeper	40	
3 Ahlmads (1 at R30; 2 at R25)	80	
	320	=R3,840 per annum.
1 Peon	5	=R60 „

Process-serving establishment.

26. The following are the details of the Process-serving establishment:—

	R	
District Nazir	75	
Naib Nazir, Commissioner's Court	30	
„ Judicial Assistant's Court	30	
„ Cantonment Magistrate, Nasirabad	30	
„ Assistant Commissioner, Beawar	30	
European Bailiff	25	
	220	=R2,640 per annum.
48 Process-servers at R6	288	
48 „ „ at R5	240	
	528	=R6,336 per annum.

Superintendent, Railway Police.

27. The Superintendent, Railway Police, is in charge of the Police of the Rajputana-Malwa Railway, and also exercises certain judicial powers within the limits of that line. We notice him in our Note on Rajputana (Section E of this Chapter, paragraph 12), and have there suggested that his duties and those of the charge of the Ajmere District Police might be entrusted to a single officer.

Cantonment Magistrates.

28. There are two Cantonment Magistrates, one at Nasirabad and the other at Deoli. The former is graded in the Political Department and receives the pay of his grade whatever that may be. The pay of the present incumbent (Colonel Roberts) is

R1,200 a month. The Cantonment Magistrate, Deoli, draws an allowance of R50 a month in the Civil Department (item 10 of paragraph 23). The Finance Committee raised the question whether it would be possible for the work at Nasirabad to be similarly done by a Staff Officer drawing merely a small allowance in the Civil Department.

In respect of this suggestion the Commissioner writes as follows :—

"The Cantonment Magistrate at Nasirabad exercises the powers of a Magistrate of the 1st class and Justice of the Peace within the Cantonment and 24 villages which lie within a radius of 4 miles, and powers of a District Magistrate for the part of the Rajputana-Malwa Railway line between Ajmere and Neemuch. He is a Subordinate Judge of the 1st class, Judge of the Small Cause Court and Sub-Registrar within his jurisdiction as Cantonment Magistrate, Sub-Treasury Officer, Superintendent of Abkari within Cantonment limits and Secretary and Member of the Cantonment Committee. The judicial work performed by him will be seen from the list showing the work done by the Judicial officers (Appendix B). The figures showing the work done by the Cantonment Magistrate demonstrate clearly that a separate officer is absolutely required for its performance. I have recommended that the jurisdiction of the Cantonment Magistrate should be so extended as to comprise the Srinagar and Gorla Thanas, and thus slightly to relieve the officers at head-quarters of a portion of their judicial work which is already very heavy. Even if this proposal be not accepted it will be impossible to dispense with the services of a separate Cantonment Magistrate. A Military Staff Officer, with no previous training, could not cope with the work and comply with the various requirements of the law, and the instructions of the civil authorities. It is not of course necessary to pay the Cantonment Magistrate R1,200 a month. That is an accident due to the present occupant of the office being graded in the political list in a higher position than is generally held by the Cantonment Magistrate. His predecessor was a Political Assistant on R800, and it may be said that ordinarily the pay of the Cantonment Magistrate ranges from R500 to R800 according to his grade as a Political officer."

The judicial work of the Cantonment Magistrate is decidedly heavy; and we do not think it would be possible to give effect to the above-mentioned suggestion.

Establishment charges.

29. The details of the charge for clerks and servants (items 11 and 12 of paragraph 23) are given in Appendix D. They consist of the charges for the establishment of the Courts of the Cantonment and Honorary Magistrates, together with a moiety of the salaries of certain of the clerks who are charged partly to Land Revenue and partly to Law and Justice.

Government Pleader.

30. The following details of the remuneration and work of the Government Pleader have been furnished :—

"The Government Pleader receives, in addition to his monthly pay of R20, remuneration in the following cases :—

(*a*) In civil suits to which Government is a party he receives commission at the rate of R5 per cent. on the value of the suit.

(*b*) In defended Sessions cases and in appeals, he receives such remuneration not exceeding R16, in a Sessions case and R10 in an appeal as may be determined by the District Magistrate.

(*c*) In applications for permission to sue in *forma pauperis* the Government Pleader, if he succeeds in proving to the satisfaction of the Court that the applicant is not a pauper and in procuring the rejection of the application, receives R5 per cent. on the value of the suit.

(*d*) In pauper suits he receives R5 per cent. on the amount recovered.

On an average the Government Pleader is employed in about 60 cases a year."

Political.

Section D.—Ajmere.

Contingent charges.

31. The following table gives the contingent expenditure for the last five years, and, as in paragraph 11, shows how it compares with that in the Muttra District:—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.	Muttra.
	R	R	R	R	Estimate. R	R
Country stationery	527	456	536	432	700	—(a)
Diet to witnesses	591	740	1,005	636	600	700
Telegrams	299	291	318	267	400	30
Tents	733	821	999	97	1,000	160(b)
Furniture	301	413	367	468	300	...
Punkhas	395	242	442	508	100	...
Miscellaneous	2,669	2,221	2,694	1,431	2,500	800(a)
Contingencies of Railway Supdt.	415	458	461	494	1,000	...
Travelling allowance	2,657	2,710	2,402	2,576	3,640	1,950
Postage	1,066	1,006	1,126	1,230	1,000	150
Law Charges	523	970	895	884	600	...
	10,176	10,328	11,245	9,023	11,840	3,790

(a) Contract grant.
(b) Average of 4 years actuals, see note to para. 11.

We have already expressed an opinion (see paragraph 11) that this expenditure should be reduced.

LAW AND JUSTICE—JAILS.

Detail of charges.

32. The Jail estimate is detailed below—

		R
1. Superintendent's allowance		1,800
2. Jail Establishment—		
1 Darogha	900	
1 Native Doctor	420	
3 Clerks, 1 Teacher and 1 Servant	1,010	
39 Watchmen	3,560	5,890
3. Rations		9,500
4. Hospital Charges		200
5. Clothing		1,700
6. Miscellaneous		2,000
7. Lock-up Establishment—		
1 Turnkey	120	
3 Servants	90	
5 Jemadars and Watchmen	460	670
8. Miscellaneous		2,000
Jail Manufactures—		
9. Raw materials		6,500
10. Jailor's Commission		500
11. Tools and plant, &c.		540

Number and cost of prisoners.

33. The Commissioner reports that—

"The Ajmere Jail is a first class jail and receives prisoners from Ajmere and Merwara and from the surrounding Native States. There were 565 prisoners on 1st January 1886, but the jail having been over-crowded, some prisoners were transferred to the Agra Central Jail. The number remaining at the close of the year 1886 was 410."

Political.

Section D.—Ajmere.

The average cost of the jail per prisoner under various heads, and the net profit of the manufacturing department per prisoner is shown in the table below, which has been furnished by the Commissioner—

No.	Heads.	1881.			1882.			1883.			1884.			1885.		
		R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.	R	a.	p.
1	Establishment . .	20	12	0	17	9	0	16	2	0	16	1	0	17	3	0
2	Rations . . .	16	7	0	17	6	0	17	7	0	17	4	0	13	13	0
3	Hospital charges . .	0	9	0	0	9	0	0	9	0	0	10	0	0	10	0
4	Clothing charges . .	3	5	0	3	1	0	2	8	0	2	13	0	2	7	0
5	Miscellaneous . .	2	9	0	2	13	0	4	8	0	5	14	0	8	12	0
6	Repairs . . .	3	8	4	6	1	9	24	12	2	6	12	8	2	7	2
7	Profits	9	7	2	12	1	11	9	12	0	12	11	0	9	3	6
	Average number of prisoners for last 5 years.	429·36			496			561·76			582·76			571·43		

Superintendent.

34. The Superintendent, who is the Civil Surgeon of Ajmere, receives the usual allowance of Rs. 150 a month for a first class jail.

Establishment charges.

35. The details of the Establishment charges in paragraph 32 are given below :—

	R	Per mensem. R	Per annum. R
2. Jail Establishment—			
Daroga	...	75	900
Native Doctor	...	35	420
English clerk	36		
Vernacular clerk	15		
Do. do.	12		
Teacher	15		
Blacksmith	6		
	—	84	1,008
Watchmen—			
1 Head Jemadar	14		
1 Second do.	12		
2 Day Jemadars @ R 10	20		
10 Night Watchmen @ R 8	80		
10 Do do. @ R 7	70		
7 Day Warders @ R 7-8	52½		
6 Do. do. @ R 6	36		
1 Female Warder	7		
1 Sweeper	5		
	—	296½	3,558
7. Lock-up Establishment—			
1 Turnkey	...	10	120
1 Sweeper	4		
2 Bhistis	3		
	—	7	84
Watchmen—			
1 Jemadar	10		
2 Day Warders @ R 8	16		
2 Night Warders @ R 6	12		
	—	38	456

Political.

Section D.—Ajmere.

In addition to his pay, the Jailor receives a commission of 10 per cent. on the net cash profits of the manufactures, and of 5 per cent. on the profits from labour employed for the Public Works Department. But this may, under the orders of the Inspector-General, be shared between the Jailor and other members of the Establishment.

The work of the clerks, &c., is thus described by the Commissioner:—

"The English clerk has to keep all registers and accounts and also to do the correspondence work; the vernacular clerks keep accounts and correspondence in vernacular and write labour tickets, &c. The teacher teaches Hindi and arithmetic to the prisoners, and the servant, who is a blacksmith, makes fetters and chains for prisoners."

POLICE.

Detail of salaries and establishment charges.

36. The following are the details of the estimates and expenditure for salaries and establishments under the head of Police:—

In tens of Rupees.

	Actuals, 1882-83.		Actuals, 1883-84.		Actuals, 1884-85.		Revised Budget, 1885-86.		Budget, 1886-87.	
Superintendent	1	6·00	1	8·18	1	6·30	1	6·65	1	7·25
Inspectors	3	5·49	3	6·83	3	5·71	3	5·70	3	5·70
Sub-Inspectors	12	8·37	12	8·58	12	8·64	12	8·76	12	8·76
Head Constables	65	14·20	65	13·95	66	14·30	66	14·10	66	14·52
Constables	308	22·98	308	21·93	312	26 43	312	26 70	312	28·08
Mounted Constables	40	10·61	40	10·67	40	10·66	40	10·75	40	10·80
Servant	...	...	...	·02	...	·08	1	·10	1	·10
Hospital Servant	4	·58	...	·66	4	·65	4	·66	4	·66

District Superintendent of Police.

37. The Superintendent of the District Police has a special pay of R500—50—700. The special circumstances of this appointment, and the desirability of having some degree of permanence in the incumbent doubtless necessitate the assignment of a progressive pay in this case; but we think that the rate of increment is far more rapid than is necessary. The pay of Police officers in the regular graded Police services does not rise with anything approaching the rapidity of this progression, and we think that the rate of, or the term of service for, each increment should be altered. We have, however, suggested that this appointment might be amalgamated with that of the Police Superintendent of the Rajputana-Malwa Railway; and if that suggestion be adopted, the pay of the combined appointment will need to be specially considered.

Pay and location of Subordinate Police.

38. The pay of the various grades of the District Police below the Superintendent, and the distribution of the police are shown in Appendix E (Parts I and II).

The average pay of all the grades is considerably higher than that of the corresponding grades in the North-Western Provinces Police.

Mounted Police.

39. The number of mounted police is also proportionately very large. In the North-Western Provinces there are only 630 mounted constables to 17,732 foot constables or in the proportion of 1 to 28; while in Ajmere the proportion is about 1 to 8. The Commissioner writes as follows regarding this point:—

"Of the 40 mounted constables, 4 are camel-sowars, and 36 horse-sowars. Of these again, 12 are employed solely in escorting parcel post, and 12 are posted at certain places on the border

of the district to guard against dacoits from Native States. Of the remaining 16, 2 are stationed at Beawar, at the disposal of the Assistant Commissioner and District Magistrate of Merwara, and 14 are kept at the head-quarters as a reserve from which orderlies to the Chief Commissioner when in Ajmere, the Commissioner, the Assistant Commissioner of Ajmere, and the District Superintendent of Police are supplied. These orderlies are employed on night patrolling, &c., when relieved from orderly duty. The services of so large a number of mounted constables have been and are still pronounced absolutely necessary in districts like Ajmere-Merwara situated in the heart of Native States where dacoits, robbers and thieves are generally mounted and well armed."

The number of mounted constables in Ajmere must doubtless be larger than in ordinary districts in the North-Western Provinces; but it seems to us that mounted police are not required as orderlies for the Commissioner and the other superior officers, and we think that the scale should be reduced by the number now so employed.

Ajmere City Police.

40. The police employed in the town of Ajmere are paid entirely by the Municipality.

Contingent charges.

41. The estimate of contingent expenditure consists chiefly of the following:—

	R
1. Clothing for constables	1,870
2. Clothing for mounted constables	240
3. Miscellaneous charges including Travelling Allowance	3,580
TOTAL	5,690

The following reply has been received to the questions asked by the Finance Committee as to the system on which clothing is procured, and as to the amount of the contributions paid by the men towards the cost of their clothing.

"Clothing is procured for each man in the force, as follows—

1 Khaki coat,
1 Pair of khaki trousers, } Annually.
1 Safa,

1 Winter coat,
1 Pair of khaki trousers, } Every third year.
1 Safa,

1 Great coat lasts five years.

Country cloth is used. Khaki uniforms are purchased annually from the Elgin Mills Company, Cawnpore, and are reported to be country-made. The great coats are purchased from Egerton Mills, Amritsar, and are said to be country-made, and the cloth for safas is locally purchased. Head constables pay 6 annas, and constables 2 annas per mensem towards their clothing. These rates are sanctioned temporarily for three years ending 1st April next, after which the former charge, *viz.*, 12 annas per head constable and 4 annas per constable, may be reverted to."

The head constables should, we think, pay for the whole cost of their clothing, and the contribution of the constables should be raised to 4 annas a month as soon as the present arrangement expires.

EDUCATION.

Details of estimate.

42. The estimate comprises the following:—

	R
Inspection	8,800
Government Colleges	24,420
Government Schools	2,240
Normal School	2,340
Scholarships	1,640
Grants-in-aid	4,620

Political.

Section D.—Ajmere.

Local charges detailed.

43. In addition to the charges shown as Imperial, certain charges for education are also incurred under the head of Local :—

Under District Fund—

	R
Local Schools—72 Teachers	5,110
Miscellaneous	230
Normal Schools—Inspectors	300
Maid Servant	30
Scholarships	400
TOTAL	6,070

Under Ajmere College Fund—

8 Masters	2,870
16 Servants	820
Miscellaneous	1,600
Scholarships	1,060
TOTAL	6,350
GRAND TOTAL	12,420

Expenditure from District Fund.

44. The District Fund expenditure is met from the general educational cess; the following special educational receipts are also credited to that fund :—

	R
Fees	500
Grants from Government and from private persons	1,060
TOTAL	1,560

The Grants of Rs. 1,060 consist of the following :—

	R
1. Contribution from Government	840
2. " " Marwar	120
3. " " Zemindars of Pranhera towards school building	100
	1,060

The following information regarding these grants is furnished by the Commissioner :—

"Item No. 1 has been entered in the Imperial Budget under head "Education" as grant-in-aid to Meywar village schools. It is devoted to the pay of teachers in the schools situated in certain Meywar villages formerly held in trust by, and now permanently transferred to, the British Government. Item No. 2 was, up to 1884-85, paid by the Marwar Durbar to meet the cost of teachers in their villages held by Government in trust. The villages have however lately been transferred to the British Government, and the amount is from 1885-86 debited to Imperial Revenues. Item No. 3 is a special one on account of contribution promised by the Zemindars of Pranhera towards school accommodation."

College Fund.

45. The College Fund expenditure is referred to again below (see paragraphs 49 to 54) in treating of the College expenditure generally.

Political.

Section D.—Ajmere.

Details of Salaries and Establishment charges.

46. Under the Imperial heads mentioned in paragraph 42 the expenditure on salaries and establishments for the last 5 years is shown below.

In tens of Rupees.

	Actuals, 1882-83.		Actuals, 1883-84.		Actuals, 1884-85.		Revised Budget, 1885-86.		Budget, 1886-87.	
1. Inspectors . . .	3	3·40	3	2·76	3	2·61	3	2·76	3	2·76
2. Circuit teachers . .	27	4·04	27	3·68	27	3·47	27	3·48	27	3·48
3. Clerks and servants .	4	·84	4	·70	4	·87	4	·83	4	·84
4. College Principal . .	1	6·38	1	6·00	1	5·50	1	3·04	1	6·00
5. „ Masters . .	15	15·30	15	15·66	15	15·52	15	15·18	15	15·18
6. Clerks and establishment	10	1·41	10	1·41	10	1·47	11	1·52	11	1·54
7. Allowance to Surgeon .		·61	...	·60	...	·60	...	·60	...	·60
8. Government High School Masters . . .	5	1·55	5	1·56	5	1·55	5	1·56	5	1·56
9. Normal School Teachers .	7	·60	7	·73	7	·76	7	·77	7	·91
10. „ „ Pupils .	26	·93	26	1·02	26	1·24	26	1·20	26	1·37

Inspection Charges.

47. The charge for 3 Inspectors is made up as follows :—

	R
1 Inspector	100
1 Deputy Inspector	80
1 Do. do.	50
	230=R2,760 per annum.

The work of these Inspectors is thus described by the Commissioner :—

"The Inspector, who is also Principal of the Ajmere Government College, inspects once a year 60 schools over an area of 2,611 square miles, in addition to the Railway Schools at Ajmere and Bandikui. The time of the two Deputy Inspectors is wholly devoted to inspection work. One of these officials on R80 has charge of 38 schools over an area of 2,070 square miles in the Ajmere District, while the other watches over 14 schools over 641 square miles in Merwara."

The Deputy Inspectors' charges are very unequally divided; the whole work does not appear to be more than sufficient to occupy the time of one officer; and we think that one might be abolished. Considering the number and class of schools the Deputy Inspector's control and supervision should suffice, and the allowance for the Inspector might be withdrawn.

Circuit Teachers.

48. The 27 circuit teachers (item 2 of paragraph 46) have hitherto been shown under the head of Inspection. The Commissioner, however, writes that they—

"are not charged with any supervision work, but simply impart education to boys attending their respective schools."

So that it is clear that they have been improperly classified under the head of Inspection. We learn that in the Budget of 1887-88 these charges are properly classified under the head of Government Schools. The following are the details of the pay of these 27 teachers :—

	R
16 Teachers in 8 secondary schools—	
4 @ R16 per mensem	64
4 „ 14 „	56
8 „ 6 „	48
11 Teachers in 11 primary schools—	
7 @ R12 per mensem	84
3 „ 9 „	27
1 „ 8 „	8
TOTAL .	287=R3,444 per annum.

Political.

Section D.—Ajmere.

Ajmere College Establishment charges.

49. The details of the Ajmere College establishment (items 4 to 6 of paragraph 42) are given in Appendix F.

The Principal is also Inspector of Schools, and, as such, receives an additional allowance of R100 a month.

The establishment provided under the head of Government High Schoolmasters (item 8 of paragraph 42) is the teaching staff of the Ajmere City Branch School. The details of this establishment are also given in Appendix F.

Question of reduction to High School raised.

50. The Finance Committee wrote as follows, when making their enquiries regarding the Ajmere expenditure :—

"The last annual report shows that the Ajmere College numbered 264 pupils on the 3rd March 1886, who paid R2,488 in fees, or a little over R9 a head. It sent up 10 pupils to the Entrance Examination, of whom 5 passed ; and 2 to the F. A., of whom 1 passed. Out of the 264 boys, 215 were in the four lowest classes (from the 4th to the 7th). There is also a city branch school, teaching English and vernacular, numbering 520 boys, who pass on from its highest class to the 7th class of the College; they paid R59 in fees, or about R1-10-0 each per annum. The cost of the College is shown in the report as R23,080 or R87-8-0 per head.

"It seems clear that this institution hardly deserves to be called a College, as it contains hardly any pupils who are studying beyond the Matriculation class; and we think it questionable whether such pupils should not be sent to Agra or Aligarh (aided by a scholarship if necessary), and the Ajmere College be reduced to the rank of a High School. If this is done, we recommend that a scheme for the number and salaries of the staff, the number of classes, and the fees to be paid should be drawn out in combination with some expert such as the Director of Public Instruction of the North-Western Provinces, as the present scale seems to us excessive ; and the fees disproportionately low."

Principal's opinion.

51. With reference to this suggestion the Commissioner submits a memorandum by the Principal of the College, in which it is urged, as against the reduction of the College, that—

1st.—The number of students in the College Department is likely for various reasons to increase.

2nd.—The Ajmere College is the only institution for the encouragement of high education in Rajputana, and serves to create a desire for such education in that territory.

3rd.—The good done by the College in supplying a body of educated, loyal, and efficient public servants (a long list of whom is given) is considerable.

4th.—It serves as a model to the surrounding States.

5th.—It gives the Province a cheap and efficient Inspector of Schools.

6th.—It is an important centre for examinations, such as those of the Calcutta and Punjab Universities, of the Roorkee Engineering College, and of the Agra Medical College.

7th.—The saving effected would be small, the additional expenditure sanctioned when the High School was converted into a College being only R250 a month; while, if the school were reduced to the grade of an ordinary Zilla School, provision would have to be made for a separate Inspector, and the saving would then be still less.

8th.—The suggestion that students should be sent to Agra and Aligarh would not work, because the people are not sufficiently advanced to send their sons to a foreign land for education. The expense of the scholarships would also swallow up a considerable portion of the saving by the reduction of the College.

Political.

Section D.—Ajmere.

Commissioner's remarks.

52. The Commissioner himself adds the following remarks on the subject:—

"In the year 1851 a Government school was established at Ajmere for the benefit of the people of Ajmere-Merwara and the surrounding Native States of Rajputana. The institution eventually grew popular and attracted pupils from places distant from Ajmere. In their No. 1380, dated the 13th March 1868, the Supreme Government sanctioned the conversion of the school into a College of the 2nd grade, restricting its instruction to the F. A. standard.

"The Principal of the College, whose report in original accompanies (a), has, I think, made out a good case for retaining the College in Ajmere. The number of scholars has risen from 341 in 1868 to 782 in 1886 as shown below:—

	1868.	1886.
1st class	3	13
2nd class	9	16
3rd class	11	17
4th class	23	37
5th class	27	57
6th class	26	76
Other classes	242	566
TOTAL	341	782

"By the reduction of the College to a High School, no material saving can be expected as shown by Mr. Harris (b). The cost of education per head is only R116, while in the places named in the margin it ranges from R738 to R128. Considering the low cost at which education is imparted in the Ajmere College, as compared with other Colleges, the position of the district, and the points noted by Mr. Harris, I cannot advise any reduction in the standard of the College. Looking merely at the figures which show that as yet this institution has hardly deserved the name of College, I admit that the suggestion of the Finance Committee is only natural when stern economy is the object in view; but the saving to be effected by the adoption of that suggestion would not, I apprehend, amount to more than the pay of the Principal at most, and the question is—Is it worth while for so little to inflict a deep wound on public sentiment not confined to Ajmere alone but branching out in other parts of Rajputana?—sentiment which I believe to be a source of educational progress, as the College appears to be rooted in the affections of many persons, and by any other name would not smell half as sweet to them. Pupils from Native States are waiting to come into it as soon as we can provide the necessary boarding house accommodation, and this desire, I fear, would be checked were it reduced to a High School. The reduction would also operate to keep away other pupils.

	R
Allahabad College	738
Benares do.	633
Agra do.	626
Fyzabad do.	408
Jalaun School	128
Lalitpur do.	228

"What I would propose is that when the present Principal vacates his office, the posts of Principal and Head Master be combined on a salary rising from R350 to R500 by annual increments of R50, the pay of the 2nd master being raised to R200, and that of the 3rd master to R150. This would effect a saving of from R400 to R250 a month. The Deputy Inspector of Schools for Merwara might also be dispensed with when a post can be provided for him, as one officer of this grade would suffice, I think, for both districts. These are the only suggestions I would offer at present on behalf of economy. In any case I trust most earnestly that the reduction to a High School may be postponed for some time longer."

Additional charges debited to Ajmere College Fund.

53. It will be noticed that in addition to the establishment shown in Appendix F, some masters and servants of the College are paid from the Ajmere College Fund.

The Ajmere College Fund is credited with the College Fees and with certain other receipts as follows:—

	R
College Fees	2,800
Municipal Contribution	2,880
Tejpore Darbar Contribution	500
Rao of Masuda do.	110
Sale of Books	600
TOTAL	6,890

(a) The Report of the Principal is summarised in the preceding paragraph of this Note.
(b) The Principal.

Political.

Section D.—Ajmere.

Enquiry was made as to why the College Fees are not credited to Government, and as to the nature of the distinction between the 8 masters and 16 servants paid from the Local Fund, and those masters and servants who are paid from Imperial.

To this the Commissioner sends the following reply, which also furnishes information regarding the various sources from which the income of the Fund is derived:—

"No specific orders are forthcoming regarding the schooling fees which are credited to the Ajmere Government College Fund, except that the Government, North-Western Provinces, directed in the 7th paragraph of their Resolution, dated the 25th March 1851, that the schooling fees should be devoted to the purchase of books, philosophical instruments, &c., at the discretion of the Committee, but the amount must be shown in the annual accounts. Under these orders the fees are not credited to Government. The subjoined statement shows the actual receipts and expenditure of the College Fund for the past 4 years:—

	Balance.	Receipts.	TOTAL.	Expenditure.	Balance.
	R	R	R	R	R
1882-83	1,929	3,188	5,117	2,641	2,476
1883-84	2,476	4,130	6,606	2,546	4,060
1884-85	4,060	3,838	7,898	2,133	5,765
1885-86	5,765	4,026	9,791	2,625	7,166

"Further details of the receipts and expenditure for 1885-86 are given below:—

	Receipts.	Expenditure.	Balance.
	R	R	R
Fees—			
Government College	2,488	828	1,660
City Branch School	860	633	227
Sale of Books	570	570	...
Interest on Thomason Fund	96	93	3
Jeypore Darbar Contribution	...	489	—489
Advances and Refunds	12	12	...

"The fees of the City Branch School are also credited to the College Fund. The Municipal contribution is not passed to the credit of this Fund, nor is the expenditure debited thereto: the amount is drawn from the Municipal Fund as required and spent directly. The Jeypore contribution was not received till after the close of the year. The Rao of Masuda's contribution is also, like the Municipal contribution, not credited to the College Fund. These items cannot therefore find a place in the budget. There is no real distinction between the teachers and masters paid from Imperial and Local Funds as far as the nature of their duty is concerned. The service of those who are paid from Imperial revenues is pensionable, while that of those who are paid from Local Funds is non-pensionable. It is optional with the Government to consider the claim of any person paid from Local Funds towards pension or gratuity in any particular case."

In a subsequent part of his note the Commissioner says—

"The accumulated surplus of this Fund is from time to time appropriated with the previous sanction of the Local Government for educational purposes. The balance now available is proposed to be spent in enlarging the College or the City Branch School buildings, or else in building another Boarding House."

Reduction not pressed.

54. The comparison drawn by the Commissioner between the cost per head of the Ajmere College and that of other Colleges is of little importance; for it would seem that the calculation in the case of the Ajmere College includes all the school classes, and apparently, even those of the City Branch School where only primary education is given. On this view the cost seems to us to be very high. In view, however, of the strong opinions expressed by the local authorities against the reduction

of the College, we are not disposed to press on Government the immediate adoption of the suggestion. We recommend that the Commissioner's proposals for reducing the cost of the College while maintaining its status be adopted. But we think that some further reduction of the cost should be possible; and we would repeat the suggestion of the Finance Committee that the number and salaries of the staff, and the scale of fees should be investigated by an expert or experts, with a view to still further economy. If the fees are raised, they should be credited to Government in reduction of the general expenditure of the College.

Economies suggested by Commissioner should be adopted.

And enquiry made with view to further saving.

55. The allowance to the Civil Surgeon of R50 a month (item 7 of paragraph 42) for attendance on the College has been noticed by us in paragraph 10 of our Note on special medical allowances (Section E of Chapter V), where we have recommended the abolition of all such allowances.

Civil Surgeon's allowance.

56. The provision under the head of Normal Schools contains some charges which have been mis-classified. The details of the provision are :—

Normal Schools.

	R
Male Normal School.	
1 Teacher at R20	240
Girls' Schools.	
5 Mistresses at R10	600
1 Assistant Mistress at R6	72
	912

The charges for Girls' Schools have in the Budget of 1887-88 been transferred to the head of Government Schools. Provision is also made in the Budget for the stipends of 26 students in the Normal Schools. The estimate is made up as follows :—

	R
Male Normal School, 20 pupils at R4-8	90
Female Normal School, 6 females at R4	24
	114
	12
	1,368

The following remarks regarding the Male Normal School are taken from the Ajmere Administration Report for 1885-86 :—

"The number of students under training was the same (*viz.*, 20) as last year. The practice of making a young teacher, fresh from the Normal School, act some months as Naib in a secondary school before he undertakes an independent charge is working well."

The charge for the Female Normal School, other than that for the students' stipends is local. The Mistress is also Inspectress of Schools. The Commissioner says :—

"The Inspectress devotes her time to the instruction of the pupil teachers of the Female Normal School and makes a periodical inspection of the Girls' Schools in the city. The Inspectress is paid from the Local Funds."

Political.

Section D.—Ajmere.

The following account of this school is given in the Administration report for 1885-86.

"This school had 5 pupils under training at the close of the year, or one less than in 1884-85. One of these was appointed a schoolmistress in a newly-opened school at Kaisargunj. The teachers trained in this school are generally of an inferior stamp. These women are taken into the Normal class, when between 20 and 30 years old, absolutely ignorant, and it is not to be expected that they will turn out good teachers. The average cost per pupil stood at R78-10-8 against R76-5-4 in the preceding year."

It seems very doubtful whether the result is worth the expenditure.

Scholarships and Grants-in-aid.

57. The following are the details of the Scholarships and Grants-in-aid :—

	R
Scholarships—	
For College	560
For Schools	1,080
	1,640
Grants-in-aid—	
To Ajmere European Boys' and Girls' School	1,200
To Mewar Village Schools	840
Beawar Mission High School	960
Railway School, Bandikui	720
Nasirabad Mission School	900
	4,620

The Ajmere European Boys' and Girls' School is chiefly kept up and paid for by the Railway.

The grant for the Mewar Village Schools has been mentioned in paragraph 44.

The Nasirabad Mission School was unaided prior to 1885-86. The Railway School, Bandikui, is established chiefly for the children of native employés of the Railway.

ECCLESIASTICAL.

Details.

58. The Ecclesiastical expenditure is detailed below :—

	R
Chaplain	6,000
Allowance to do.	1,800
Travelling Allowance to do.	1,100
Church Establishments	430
Contingencies	300
Cemetery Establishment	320
	9,950

The chaplain, whose whole salary is provided for in the Budget, is stationed at Nasirabad.

The allowance to a chaplain is paid to a clergyman at Ajmere belonging to the Additional Clergy Society.

Travelling allowances are drawn by both chaplains. The former visits (1) Deoli (distant 57 miles by road) six times a year; (2) Taragarh, a Sanitarium for Nasirabad Troops (distant 14 miles by road) three times a month during the six months it is used by the troops, and (3) Beawar (distant 48 miles by rail) twice a year. The latter visits Jaipur, Phalera and Sambhar.

Political.

Section D.—Ajmere.

Establishment charges.

59. The Church Establishment charges are made up as follows:—

	R
Ajmere (*a*)—	
1 Chaprasi at R7 } 1 Chaukidar at R5 }	144
Nasirabad—	
1 Clerk at R12 } 1 Chaprasi at R7 }	228
Deoli (*b*)—	
1 Chaukidar at R5	60
	432

There is also contingent expenditure for lighting, &c., at Nasirabad.

The Finance Committee remarked that the Church Establishments under the Government of India had not apparently been authoritatively classified, and it was recommended that these should be examined and the necessity for exceptions to the general rule enquired into.

Cemetery Establishment.

60. The Cemetery Establishments are detailed below:—

	R
Ajmere, 1 Chaukidar	60
Nasirabad, 2 Malis (at R7 and R6)	156
Beawar, 1 Chaukidar	60
Deoli	48
TOTAL	324

The Cemetery at Nasirabad is said to be a large one and therefore to require two men.

MEDICAL.

Details of Establishment charges.

61. The Medical Establishment charges are as follows:—

In tens of Rupees.

	Actuals, 1882-83.		Actuals, 1883-84.		Actuals, 1884-85.		Revised Budget, 1885-86.		Budget, 1886-87.	
Civil Surgeon	1	9·00	1	9·00	1	7·15	1	9·00	1	9·00
Assistant Surgeon	1	1·80	1	1·79	1	1·97	1	1·80	1	1·80
Allowance to Regimental Officer and for civil duty	...	·33	....	·38	...	·36	...	·36	...	·36
Native Superintendent, Vaccination	1	·49	1	·21	1	·21	1	·21	1	·21
Vaccinators	4	·36	4	·31	4	·27	4	·37	4	·37
Dispensaries—										
Hospital Assistants	7	4·62	7	4·59	7	4·94	7	2·88	7	2·88
Compounders and Dressers	3	·28	3	·28	3	·28	3	·29	3	·29
Servants	3	·18	3	·18	3	·18	3	·18	3	·18
Lunatic Aslyum Guard	1	·06	3	·06	1	·06	1	·06	1	·06
Allowance to servants	...	·02	...	·02	...	·02	...	·02	...	·02

(*a*) The Finance Committee's Note on Ecclesiastical Expenditure (Report, Vol. II, Chapter VII) shows R17 as the monthly expenditure for Ajmere but this includes R5 for the Jeypore Church.

(*b*) In the Finance Committee's Note on Ecclesiastical Expenditure (Report, Vol. II, Chapter VII) this is shown as part of the establishment for Nasirabad.

Political.

Section D.—Ajmere.

Civil Surgeoncy of Ajmere provided for by allowance to Regimental Officer.

62. Since the Budget for 1886-87 was framed, a change has been made as regards the Civil Surgeon of Ajmere. There is no longer a special Civil Surgeon for that station. The Medical Officer of the Merwara Battalion receives an allowance of R100 a month for the civil medical charge of the station.

Assistant Surgeon, Beawar.

63. The charge for an Assistant Surgeon is for a medical officer of that grade, who is in charge of the civil station of Beawar, the head-quarters of the Merwara District, and draws his grade pay of R150 a month. He has the supervision of dispensaries and vaccination in that district.

Civil medical charge of Nasirabad.

64. The allowance of R30 per mensem to a Regimental Officer is paid to the Staff Surgeon at Nasirabad for attendance on the civil officers there.

Vaccination charges.

65. The pay of the Native Superintendent of Vaccination has been recently changed. He now draws R24 a month. The vaccinators draw pay at R6 from April to October and at R10 from November to March.

Dispensary charges.

66. The Dispensaries for which Hospital Assistants are provided are at—

Ajmere.	Pisangan.
Kekri.	Ramsar.
Masuda.	Beawar.

Todgarh.

The Hospital Assistant at Ajmere receives a special allowance of R 25, which is the highest rate admissible for a specially important or specially expensive charge. He also receives R 20 a month from Local Funds.

The compounders and servants are maintained at the following :—

	R
Ajmere—	
1 Compounder	8
1 Dresser	8
Beawar—	
1 Compounder	8
3 Servants	15

The greater part of the cost of these Dispensaries is borne by Government. In the Administration Report for 1885-86 the whole expenditure on Dispensaries is given as R 8,627, and the whole contribution to Medical Relief from other than Government sources as :—

	R
Municipal	1,397
Other sources	1,667
TOTAL	3,064

Lunatic Asylum.

67. The pay of the Lunatic Asylum Guard has been recently raised to R7 a month. The allowance to servants is also a Lunatic Asylum charge. It has recently been raised to R 4 a month, *viz.*—

	R
Cook	2
Sweeper	1
Bhisti	1
TOTAL	4

Political.

Section D.—Ajmere.

No details have been given about this Asylum or the number of inmates. The total cost of the Asylum in 1885-86 was ₹ 178, made up as follows :—

	₹
Establishment	84
Dieting	41
Contingencies	53
TOTAL	178

But the cost of the establishment has been increased since then to ₹ 132, so that the annual charge would be about ₹ 225. The maintenance of so small an Asylum can hardly be economical.

SCIENTIFIC AND MINOR DEPARTMENTS.

Vital and Trade Statistics.

68. The charges under Scientific Departments in the estimates of 1886-87 are detailed below :—

	₹
Vital Statistics—	
Mortuary Clerk at ₹20	240
Trade Statistics—	
Establishment for regulation of Railway Traffic	1,000
TOTAL	1,240

The second head consists of an establishment of three clerks ; they belong to the Office of the Examiner of Guaranteed Railway Accounts in Bombay ; and the pay of the men actually on duty at Ajmere varies from time to time. It has, therefore, been arranged that the pay of these men shall be pre-audited in the Office of the Accountant General, Bombay.

The extra charge of ₹ 3,000 in the Revised Estimate of 1885-86 was for the London Exhibition.

STATIONERY AND PRINTING.

Printing work how arranged for.

69. The Commissioner writes as follows regarding this expenditure :—

"The allotment of ₹4,000 under this head is only for the Ajmere and Merwara Districts. It does not include the printing charges incurred by the Chief Commissioner. The whole printing work is not done at the Mission Press. Printing work of the various Departments is also sent to other local presses. Last year the forms required for the Courts of Ajmere and Merwara were printed at the Government Press, North-Western Provinces, Allahabad."

The charge seems high for the printing work of a district.

MISCELLANEOUS.

Details.

70. The provision under Miscellaneous is made up as follows :—

	₹
Remittance of treasure	8,000
Rewards for destruction of wild animals	30
Petty construction and repairs	500
Miscellaneous and unforeseen charges	50
TOTAL	8,580

Political.

Section D.—Ajmere.

PUBLIC WORKS.

Details of expenditure.

71. The Public Works expenditure of the five years from 1881-82 to 1885-86 is given in detail in Appendix G.

The Ajmere Division is included in the Rajputana Circle for Public Works purposes. We have made proposals in our Note on the Rajputana Agency (Section E of the Chapter) for the amalgamation of the Central India and Rajputana Circles.

LOCAL REVENUE AND EXPENDITURE.

Details of Revenue and Expenditure.

72. The details of the Local Revenue and Expenditure are given in Appendix H.

Postal and Educational charges.

73. The local expenditure for Post Office and Education has already been referred to (see paragraphs 20, 43 and 44).

General Police Fund.

74. The General Police Fund has been abolished from the 1st April 1886, and the contributions and charges on account of Police supplied to private persons are now credited or debited under the Imperial head.

Petty Establishment.

75. The Commissioner furnishes the following information regarding the Petty Establishment charges in the District Fund :—

"The following are the details of the petty establishment costing R2,210 under the District Fund :—

	R
1 Clerk on R60 x 12	720
Allowance to Local Funds Clerk R 12 x 12	144
2 Peons on R6 x 12	144
Office contingencies	212
Dâk Bungalow servants	490
" " Contingencies	500
TOTAL	2,210

"The District Fund Clerk keeps accounts of all receipts and expenditure, and has the usual clerical duties to perform in connection with administration of the Fund. The Local Funds Clerk receives an allowance of R 12 for keeping the account in the Ajmere Treasury. Of the two peons, one only is now employed. He is attached to the office. The other has been reduced owing to the transfer of the Ajmere roads to the Municipal Committee. The remaining items explain themselves."

Question of transferring Medical and Educational charges to Local.

76. The Finance Committee enquired whether it would be possible to transfer any of the Imperial charges to the District Fund. But the Commissioner reports that—

"The fund is not in a position to meet any part of the educational and medical charges now borne by Imperial revenue."

It seems clear that, including the Public Works expenditure, there is no surplus in the District Fund; and we do not see our way to recommending any transfer of charge of the kind suggested.

SUMMARY OF SAVINGS.

Summary of Savings.

77. The reply of the Commissioner to the questions put by the Finance Committee was received only a day or two ago; we have not been able therefore to examine the expenditure so thoroughly as we could have wished. Such proposals as we

have been able to make with the view of effecting economy are summarised below:—

Para. 8—Examination of office establishments.

Paras. 11 and 31—Reduction of contingent expenditure.

Para. 15—Disallowance of Discount on sale of Court Fee Stamps.

Para. 19—Ajmere Sub-Registrar's commission to be reduced in rate when exceeding a certain limit.

Para. 20—Reduction of District Post charges.

Para. 37—Reduction of rate of progress of pay of District Superintendent of Police.

Para. 39—Reduction of number of Mounted Police.

Para. 41—Police to pay for larger proportion of their clothing.

Para. 47—Abolition of one Deputy Inspector of Education and withdrawal of allowance of Inspector.

Para. 54—Reduction of cost of College.

CONCLUSION.

Question of amalgamation with North-Western Provinces raised by Hon'ble Mr. Ranade.

78. We append extracts (Appendix J) from a Note by our late colleague, the Hon'ble Mr. M. G. Ranade, in which he raises the question of the amalgamation of Ajmere with the North-Western Provinces and Oudh.

High cost undeniable.

It cannot be denied that the general impression derived from an examination of the expenditure in Ajmere is that the district is expensively managed. This is however in part due to the special circumstances arising out of its location. Endeavours have also been made to reduce the expenditure from time to time and the expenditure is proportionately not so large as it was some years ago. In connection with this point the following general remarks of the Commissioner are quoted:—

Commissioner's general remarks on expenditure.

"In the year 1876 the cost of the Administration of Ajmere was found in excess of the income, and His Excellency the Viceroy, after a careful enquiry into the heavy cost, decided that a saving of at least R60,000 per annum should be effected. This was done and the reduction in almost all the departments of the Administration determined upon by the Government of India, took effect on the 1st May 1877. Since then the revenue of these districts has largely increased. The land revenue collections, which amounted to R3,98,398 in 1876-77, stood at R4,24,601 in 1885-86, showing an increase of R26,203: the excise income rose from R46,481 in 1876-77 to R1,05,229 in 1885-86, or R58,748 more: the revenue from judicial and non-judicial stamps increased from R1,57,014 in 1876-77, to R2,20,537, or R63,523 more, and the income under Law and Justice rose from R11,210 in 1876-77 to R37,316 in 1885-86, showing an increase of R26,106. Thus it will be observed that under the main heads of receipts there has been an increase amounting to R1,74,580.

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Section D.—Ajmere.

"During these ten years the work in the various departments of the Administration has considerably increased and there has been little or no change in the establishment sanctioned by the Government of India in 1877. Railway communication having been opened out throughout the district, more work has fallen on the Civil Officers and Courts owing to natural causes and increased population and to their jurisdiction having been extended on the Railway line.

"The acquisition of land for Railway purposes and for other Departments too, the receipts of Railway earnings in the Government Treasury at Ajmere, the improvement in Land Revenue by the revised settlement, the collection of Income Tax, and the introduction in a modified form of the Bombay Sudder Distillery system have added much work on the revenue side.

"The Finance Committee has in some instances compared the Ajmere and Merwara Districts with an average district of the North-Western Provinces with a population said to be nearly half as large again as that of Ajmere, and with a land revenue four times as large, but the Committee has probably omitted to take into consideration the position of these districts situated in the heart of Native territory and consisting of nearly three thousand square miles, part of which is tenanted by wild tribes like the Mers (they are now growing civilised to some extent owing to their service in the Merwara Battalion), and a considerable area included in the estates of influential Native gentlemen known as Istimrardars. Moreover, the expenditure of the Commissioner here, his Assistants, and their subordinates being charged under two heads—Land Revenue and Law and Justice only,—seems large in comparison with that of a district of the North-Western Provinces, where the heads of various departments, *viz.*, Revenue, Judicial, Police, Jail, Registration, Education, &c., are altogether separate, and their expenditure forms part of different departments.

"The Judicial Work performed by the Commissioner as District and Sessions Judge of Ajmere and Merwara is by no means light, apart from his administrative and executive duties, which comprise supervision of the Settlement and other Departments, such as Education, Jails, Police, Registration and Forests.

"In comparing the cost of administration here with that of a district in the North-Western Provinces, a certain proportion of expenditure belonging to separate heads of departments and their offices should be included in the latter, and even then, as above noted, the comparison can hardly hold good.

"As regards the petty contingencies, I have tried to avoid unnecessary expenditure. A large portion of contingencies under heads 'Land Revenue' and 'Miscellaneous' is absorbed in the remittance of treasure within and out of the district. The Ajmere Treasury is the only Government Treasury in the whole of Rajputana, so the receipts from all sources, as well as the Railway earnings, are received there; when the amount in hand at the Ajmere Treasury is found large it is transferred to other Treasuries in the North-Western Provinces or the Central Provinces or the Punjab, and the Railway freight and other expenses connected therewith form a part of the contingencies debitable to Ajmere.

"In the district there are three Sub-Treasuries situated at Beawar, Nasirabad and Todgarh; the charges relating to the remittance of treasure to and from these treasuries is also debitable to Ajmere."

We do not see our way to adopting the view of our late colleague by recommending the amalgamation of the district with the North-Western Provinces, but we submit extracts from his Note for the information of Government.

Political.

Section D.—Ajmere.

Provincialisation of expenditure.

79. As a means of promoting economy without any change in the general system of administration, the Finance Committee invited the opinion of the Agent to the Governor General and Chief Commissioner as to the possibility of effecting a contract with him, on the Provincial system for Ajmere. The Chief Commissioner sent the following reply :—

"Sir Edward Bradford is strongly of opinion that no benefit would accrue to the district by the Chief Commissioner accepting a contract on the Provincial system ; but, as he is shortly leaving Ajmere-Merwara, he would be glad if his successor could be consulted before any change is made."

It was not possible for us under the circumstances to prosecute this enquiry any further; but we submit the point for the consideration of the Government of India.

The 12th March 1887.

Political.

Section D.—Ajmere.

APPENDIX A—PART I.—(*Para. 8.*)

List of English Clerks, showing their distribution, and salaries drawn by each.

	Pay.	Charged under	
		Land Revenue.	Law and Justice.
	R	R	R
Commissioner's English Office.			
1. Superintendent of Office	250	125	125
2. First Clerk	200	100	100
3. Statistical Clerk	100	50	50
4. Third Clerk (Record-keeper)	80	40	40
5. Fourth Clerk (Copyist and Bill Clerk)	50	25	25
6. Fifth Clerk (Copyist and Despatcher)	40	20	20
7. Clerk of Court and Translator	80	40	40
Assistant Commissioner, Merwara's English Office.			
8. Clerk	60	30	30
Treasury English Office, Ajmere.			
9. Head Clerk	150	150	...
10. Second Clerk	50	50	...
11. Third Clerk	40	40	...
12. Fourth Clerk	30	30	...
13. Assistant Accountant, Nasirabad	50	50	...
14. Clerk (Sub-Treasury)	70	70	...
TOTAL PER MONTH	1,250	820	430
TOTAL PER ANNUM	15,000	9,840	5,160

Political.

Section D.—Ajmere.

APPENDIX A—PART II.—(*Para. 8*)

List of Vernacular Clerks, showing their distribution, and salaries drawn by each.

	Pay.	Charged under Revenue.		Charged under Judicial.	
	R	R	a.	R	a.
Commissioner's Vernacular Office.					
Superintendent	100	50	0	50	0
Nakshanavis	30	15	0	15	0
Departmental Clerk	25	12	8	12	8
Ditto	20	10	0	10	0
Ajmere Assistant Commissioner's Vernacular Office.					
Reader	80	40	0	40	0
Departmental Clerk	25	12	8	12	8
Ditto	20	10	0	10	0
Merwara Assistant Commissioner's Vernacular Office.					
Reader	70	35	0	35	0
Departmental Clerk	25	12	8	12	8
Ditto	20	10	0	10	0
Record-keeper	20	10	0	10	0
Extra Assistant Commissioner's Vernacular Office.					
Reader	50	25	0	25	0
Departmental Clerk	20	10	0	10	0
Ditto	15	7	8	7	8
Deputy Magistrate, Kekri's Vernacular Office.					
Reader	30	15	0	15	0
Departmental Clerk	20	10	0	10	0
Treasury Vernacular Establishment.					
Treasurer	150	150	0	...	
Ditto Gumashta	50	50	0	...	
Siahanavis	40	40	0	...	
Treasurer's Gumashta	30	30	0	...	
Ditto ditto	20	20	0	...	
5 Ditto ditto at R15 each	75	75	0	...	
Irrigation Department.					
1 Superintendent, Irrigation	150	150	0	...	
1 Moharrir	20	20	0	...	
General and Record Room.					
Record-keeper	80	80	0	...	
Sadr Wasil-baki Navis	50	50	0	...	
Ditto Qanungo	50	(a) 50	0	...	
Naib Record-keeper	30	30	0	...	
Ditto ditto	25	25	0	...	
3 Copyists at R10 each	30	30	0	...	
TOTAL PER MENSEM	1,370	1,085	0	285	0
TOTAL PER ANNUM	16,440	13,020	0	3,420	0

(a) This appointment has now been abolished.

Political.

Section D.—Ajmere.

APPENDIX A—PART III.—(*Para.* 8.)

List of Servants in Commissioner's and other Superior Offices.

	Pay.	Charged under Land Revenue.		Charged under Law and Justice.	
	R	R	a.	R	a.
Commissioner.					
1 Daftari	12	6	0	6	0
1 Jamadar	10	5	0	5	0
1 Chobdar	8	4	0	4	0
4 Chaprasis at R5 each	20	10	0	10	0
1 Khallasi	6	3	0	3	0
1 Bhisti	6	3	0	3	0
1 Sweeper	5	2	8	2	8
Assistant Commissioner, Ajmere.					
1 Daftari	8	4	0	4	0
1 Khallasi	6	3	0	3	0
4 Peons at R5 each	20	10	0	10	0
1 Sweeper at R5	5	2	8	2	8
Assistant Commissioner, Beawar.					
1 Daftari	6	3	0	3	0
1 Khallasi	6	3	0	3	0
4 Peons at R5 each	20	10	0	10	0
1 Sweeper	5	2	8	2	8
Judicial Assistant Commissioner.					
1 Peon	5	2	8	2	8
Civil Surgeon.					
1 Peon	5	2	8	2	8
Extra Assistant Commissioner.					
2 Peons at R5 each	10	5	0	5	0
Deputy Magistrate.					
2 Peons at R5 each	10	5	0	5	0
Treasury Office.					
2 Hammals	12	12	0	...	
Record Room.					
2 Bastabardars	12	12	0	...	
Irrigation.					
1 Peon	5	5	0	...	
TOTAL PER MENSEM	202	115	8	86	8
TOTAL PER ANNUM	2,424	1,386	0	1,038	0

Political.

Section D.—Ajmere.

APPENDIX B.—(*Paras. 8 and 25.*)

Statement showing the work done by the Judicial Officers in the Ajmere and Merwara Districts during the year 1884-85.

Number.	Names of Courts.	CRIMINAL.						CIVIL.																	
						Appeals.		Ordinary.				Small Cause Cases.				Miscellaneous Cases.		Appeals from Decrees.		Appeals in Miscellaneous Cases.		Execution of decrees, ordinary.		Execution of decrees, Small Causes.	
		Number of cases disposed of.		Number of persons tried.				Total number of suits disposed of.		Number of suits in columns 9 and 10, which were contested.		Number of cases disposed of.		Number of cases in columns 13 and 14, which were contested.											
		1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.	1884.	1885.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
1	Commissioner	36	19	51	24	134	122	...	...	...	...	...	...	...	...	77	28	75	84	11	10	...	...	...	...
2	Assistant Commissioner, Ajmere	295	85	634	149	78	91	28	16	16	10	...	...	...	...	70	26	140	105	6	11	91	73	...	...
3	Assistant Commissioner, Merwara	50	100	66	180	...	...	29	43	18	22	701	937	118	143	158	76	16	33	...	...	134	117	1,472	1,827
4	Cantonment Magistrate, Nasirabad	545	570	934	964	...	...	162	140	48	65	1,334	1,019	244	194	60	68	...	...	...	...	190	225	1,154	1,096
5	Judicial Assistant Commissioner	596	715	1,281	1,662	...	...	181	169	97	72	3,789	4,934	1,909	2,181	139	241	...	48	...	6	240	348	5,718	6,722
6	Superintendent of Jail	2	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	Extra Assistant Commissioner	300	339	615	631	...	...	447	390	203	146	...	...	...	...	149	152	...	...	...	...	963	975	...	...
8	Assistant Commissioner, Northern India Salt	13	4	23	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Cantonment Magistrate, Deoli	14	10	23	48	...	...	59	60	10	15	...	...	...	...	2	...	...	...	...	...	40	59	...	...
10	Deputy Magistrate, Kekri	162	241	339	456	...	...	341	410	82	97	...	...	...	...	15	39	...	...	...	...	235	374	...	...
11	Tehsildar, Ajmere	243	255	691	689	...	...	621	698	225	237	...	...	...	...	21	15	...	...	...	...	374	539	...	...
12	Tehsildar, Beawar	554	322	1,065	768	...	...	101	80	56	34	...	...	...	...	9	37	...	...	..	...	49	66	...	...
13	Tehsildar, Todgarh	194	193	320	367	...	...	229	285	75	74	...	...	...	...	3	1	...	...	...	...	131	143	...	...
14	Naib Tehsildar, Beawar	..	33	...	81	...	...	...	22	...	15	...	...	...	...	...	...	...	...	...	...	...	1	...	...
	Total	3,004	2,886	6,044	6,025	212	213	2,198	2,313	830	787	5,824	6,890	2,271	2,518	703	683	231	270	17	27	2,447	2,920	8,344	9,645
	UNPAID TRIBUNALS.																								
15	Bench of Honorary Magistrate, Ajmere	11	33	37	44	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16	Sitting singly, Honorary Magistrate, Ajmere	987	1,332	2,242	2,463	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
17	Sitting singly, Magistrate, Beawar	99	442	158	673	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18	Honorary Magistrate, Bhinae	34	26	89	37	...	...	148	224	18	17	...	...	...	...	...	...	...	...	...	...	242	266	...	...
19	Honorary Magistrate, Sawar	27	25	46	56	...	...	64	132	11	34	...	...	...	...	11	22	...	...	...	...	38	72	...	...
20	Honorary Magistrate, Masuda	43	60	128	186	...	...	428	341	31	48	...	...	...	...	16	17	...	...	...	...	507	579	...	...
21	Honorary Magistrate, Deoli	32	33	73	90	...	...	75	138	4	5	...	...	...	...	...	...	...	...	...	...	98	125	...	...
22	Honorary Magistrate, Kharwa	15	17	46	52	...	...	171	238	21	20	...	...	...	...	6	8	...	...	...	...	321	431	...	...
23	Honorary Magistrate, Bandanwara	11	9	20	14	...	...	103	144	14	21	...	...	...	...	2	6	...	...	...	...	125	228	...	...
	Total	1,259	1,977	2,839	3,615	...	...	989	1,217	99	145	...	...	..	...	35	53		...	...	...	1,331	1,701	...	...
	GRAND TOTAL	4,263	4,863	8,883	9,640	212	213	3,187	3,530	929	932	5,824	6,890	2,271	2,518	738	736	231	270	17	27	3,778	4,621	8,344	9,645

Political.

Section D.—Ajmere.

APPENDIX C.—(*Para. 9.*)

Subordinate Establishment of Tahsildar's Offices.

	Pay. (All charged under Land Revenue.)	
Munshis and Subadars.	R	
Naib Tahsildar, Ajmere	50	
Ditto, Beawar	60	
Ditto, Todgarh	50	
Quanungo, Ajmere	30	This staff has been re-organised.
Ditto, Beawar	30	
Ditto, Todgarh	30	
Wasilbakinavis, Ajmere	20	
Ditto, Beawar	20	
Ditto, Todgarh	20	
Siahnavis, Ajmere	15	
Ditto, Beawar	15	
Ditto, Todgarh	15	
Judicial Mohurrir, Ajmere	15	
Ditto, Beawar	15	
Ditto, Todgarh	15	
Tahvildar or Potdar, Ajmere	10	
Ditto, Beawar	10	
Ditto, Todgarh	10	
TOTAL	430	
TOTAL PER ANNUM	5,160	
Peons, &c.		
Jemadar, Ajmere	8	The present Establishment stands thus:—
Ditto, Beawar	8	
Ditto, Todgarh	8	
3 Mirdhas in above tehsils	18	
16 Chaprasis @ R5 each, Ajmere	80	
Ditto ditto, Beawar	70	
Ditto ditto, Todgarh	70	
TOTAL	262	
TOTAL PER ANNUM	3,144	

		R
3 Jemadars	at R8	24
3 Mirdhas	„ 6	18
54(*a*) Chaprasis	„ 5	270
TOTAL		312

(*a*) Increase of 10 chaprasis sanctioned in Government of India letter No. 2251I. dated 9th July 1885.

Political.

Section D.—Ajmere.

APPENDIX D.—*(Para. 29.)*

Details of Items 11 and 12 of paragraph 23.

	Chargeable under Law and Justice			
	R	a.	p.	
Cantonment Magistrate, Nasirabad—				
1 Reader	60	0	0	
1 Clerk	40	0	0	
1 Ahlmad	20	0	0	
1 Ditto	15	0	0	
Cantonment Magistrate, Deoli—				
1 Ahlmad	20	0	0	
Honorary Magistrates—				
1 Ahlmad, Ajmere	15	0	0	
1 Ditto, Beawar	15	0	0	
1 Ditto, Bhinai	15	0	0	
1 Ditto, Deoli	15	0	0	
1 Ditto, Masuda	15	0	0	
1 Ditto, Kharwa	15	0	0	
1 Ditto, Bandanwara	15	0	0	
1 Ditto, Sawar	15	0	0	
TOTAL	275	0	0	
Vide Appendix A, Part I	430	0	0	
Vide ditto Part II	285	0	0	
TOTAL CLERKS	990	0	0	×12=R11,880.
Cantonment Magistrate, Nasirabad's Court—				
1 Daftri	7	0	0	
2 Peons at R5 each	10	0	0	
1 Sweeper R4	4	0	0	
Cantonment Magistrate, Deoli's Court—				
1 Peon	5	0	0	
TOTAL	26	0	0	
Vide Appendix A, Part III	86	8	0	
TOTAL SERVANTS	112	8	0	×12=R1, 350.

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APPENDIX E—PART I.—(*Para. 38.*)

Pay of Subordinate Police.

NAME OF CLASS.	No.	Monthly Pay.	Total Monthly Cost.	Yearly Cost.
Inspectors—		R	R	R
1st Grade	1	200	200	
2nd „	1	150	150	
3rd „	1	125	125	
			475	5,700
Sub-Inspectors—				
1st Grade	2	80	160	
2nd „	2	70	140	
3rd „	3	60	180	
4th „	5	50	250	
			730	8,760
Head Constables—				
1st Grade	9	30	270	
2nd „	10	25	250	
3rd „	15	20	300	
4th „	14	15	210	
5th „	18	10	180	
			1,210	14,520
Constables—				
1st Grade	156	8	1,248	
2nd „	156	7	1,092	
			2,340	28,080
Mounted Constables or Sowars—				
1st Grade	20	25	500	
2nd „	20	20	400	
			900	10,800
TOTAL .				67,860

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Section D.—Ajmere.

APPENDIX E—PART II.—(*Para. 38.*)

Distribution List of the Police Force showing the number of Stations and Outposts.

No.	NAME.	Inspectors.	Sub-Inspectors.	Head Constables.	Mounted Constables.	Foot Constables.
	1st Class Stations.					
1	Ajmere	1	1	2	4	12
2	Mangliawas	...	1	2	4	12
3	Beawar	...	1	2	4	12
4	Nasirabad	1	1	2	4	12
5	Goella	...	1	1	4	10
6	Kekri	...	1	2	4	10
7	Jussakhera	...	1	2	...	8
8	Todgarh	1	1	2	...	12
9	Bhinae	...	1	2	...	12
	TOTAL	3	9	17	24	100
	2nd Class Stations.					
1	Ghegal	...	...	2	2	6
2	Pohkar	...	...	2	...	6
3	Pisangan	...	...	2	...	6
4	Jawaja	...	...	2	...	6
5	Dewain	...	...	2	...	6
6	Masuda	...	...	2	...	6
7	Sawar	...	...	2	...	6
8	Srinagar	...	...	2	...	6
	TOTAL	...	...	16	2	48
	Outposts.					
1	Saradhana	...	...	1	...	4
2	Harmara	...	...	1	...	4
3	Nand	..	...	1	...	3
4	Nagelas	...	...	1	...	3
5	Danta	...	...	1	...	4
6	Lohernara	...	...	1	...	4
7	Bandanwara	...	...	1	...	4
8	Shokli	...	...	1	...	4
9	Bogla	...	...	1	...	4
10	Deoli	...	..	1	...	4
11	Sathana	...	...	1	2	4
12	Sendra	...	...	1	...	4
13	Rupnagar	.	...	1	...	4
14	Bar	...	...	1	...	4
15	Barakhan	...	...	1	...	4
16	Baghana	...	...	1	...	4
17	Togi	...	...	1	...	4
18	22nd mile outpost	...	...	...	...	4
	TOTAL	...	...	17	2	70
	Court Inspector	...	1	...	...	...
	Magistrate's Court	...	...	5	...	20
	Lock-up	...	...	3	...	20
	Reserve	...	...	1	12	41
	Quarter guard	...	...	1	...	4
	Magazine guard	...	..	...	...	4
	Hospital orderly	...	...	...	...	2
	Office	...	2	5	...	3
	Schoolmaster	...	...	1	...	...
	GRAND TOTAL	3	12	66	40	312

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APPENDIX F.—(*Para. 49.*)

Establishment employed in the Ajmere College.

ESTABLISHMENT.	Monthly Pay.	Total Monthly cost.	Yearly Cost.
	R	R	R
Principal	500		
Allowance as Inspector of Schools	100	600	7,200
College Masters.			
Head Master	350		
Second Master	150		
Third Master	100		
Assistant Mathematical Master	100		
Fourth Master	80		
Fifth Master	70		
Sixth Master	60		
Seventh Master	50		
Writing Master	30		
Head Moulvi	80		
Second Moulvi	50		
Third Moulvi	30		
Head Pundit	60		
Second Pundit	30		
Third Pundit	25	1,265	15,180
Clerks and Servants.			
Librarian and Clerk	60		
Laboratory Assistant in connection with Science Classes	10		
Superintendent, Boarding House	20		
Sweeper	3		
2 Peons at R5 each	10		
Daftari	6		
Farash	5		
Chaukidar	5		
Water-bearer	5		
Sweeper	4	128	1,536
			23,916
Establishment employed in the Ajmere City Branch School.			
Head Master, allowance	20		
Second Master	40		
Third Master	30		
Head Moulvi	20		
Head Pundit	20	130	1,560
			25,476

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APPENDIX

Statement showing Expenditure in the Ajmere Provincial

Years.	IRRIGATION AND NAVIGATION.								BUILDINGS AND ROADS BRANCH.									
	Capital Ordinary.	Revenue.		Ordinary Agricultural Contracts.	Total Works and Repairs.	Tools and Plant.	Establishments.	Total Irrigation.	Military.		Civil Buildings.		Communications.		Total Works and Repairs.	Tools and Plant.	Establishment	Total Buildings and Roads.
		Works.	Repairs.						Original Works.	Repairs.	Original Works.	Repairs.	Original Works.	Repairs.				
1881-82.	10,154	9,368	26,080	1,258	46,860	531	23,277	70,668	3,851	1,487	5,519	4,915	159	18,292	34,223	250	14,146	48,619
1882-83.	23,401	6,527	21,654	1,179	52,761	1,522	18,084	72,367	620	2,744	19,846	6,928	4,574	23,415	58,127	841	19,796	78,764
1883-84.	4,176	1,948	20,645	1,078	27,847	583	14,151	42,581	426	1,502	24,440	6,384	5,551	20,698	59,001	652	22,705	82,358
1884-85.	2,806	376	18,990	673	22,845	1,019	8,543	32,407	333	801	25,782	6,753	3,232	17,859	54,760	701	28,137	83,598
1885-86.	...	89	16,236	3,304	19,629	1,848	12,436	33,013	873	1,286	23,711	3,298	1,759	10,045	40,072	526	30,518	72,016
TOTAL	40,537	18,308	1,03,605	7,492	1,69,942	5,503	76,491	2,51,936	6,103	7,820	99,298	28,278	15,275	90,309	2,47,083	2,970	1,15,302	3,65,355

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G.—(*Para. 71.*)

Division during the five years, from 1881-82 to end of 1885-86.

CONTRIBUTIONAL.				LOCAL INCORPORATED WORKS.								GRAND TOTAL.					
				ORIGINAL WORKS.		REPAIRS.											
Works and Repairs.	Tools and Plant.	Establishment.	Total.	Civil Buildings.	Communications.	Civil Buildings.	Communications.	Mis. Public Improvements.	Total Works and Repairs.	Tools and Plant.	Establishment.	Total Local Incorporated.	Works and Repairs.	Tools and Plant.	Establishment.	Total.	REMARKS.
48,736	359	4,176	53,271	2,113	8,433	71	12,651	557	23,825	482	2,383	26,690	1,53,644	1,622	43,982	1,99,248	
69,350	1,178	4,862	75,390	331	5,424	889	4,350	...	10,994	160	1,070	12,224	1,91,232	3,701	43,812	2,38,745	
26,761	381	2,529	29,671	2,278	925	919	8,360	...	12,482	175	1,171	13,828	1,26,091	1,791	40,556	1,68,438	
55,107	781	5,206	61,094	491	4,667	2,141	5,814	189	13,302	174	1,157	14,633	1,46,014	2,675	43,043	1,91,732	
44,251	502	2,844	47,597	2,319	4,063	1,901	11,174	494	19,951	258	1,721	21,930	1,24,808	3,134	47,519	1,75,456	
2,44,205	3,201	19,617	2,67,023	7,532	23,512	5,921	42,349	1,240	80,554	1,249	7,502	89,305	7,41,784	12,923	2,18,912	9,73,619	

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APPENDIX

Receipts. *Local Revenue and Expenditure,*

	District Fund.	Ajmere College Fund.	Patwari Fund.	General Police Fund.	TOTAL.
	R	R	R	R	R
Provincial rates.					
Patwari Cess . . .	...	...	29,630	...	29,630
3⅛ Cess on Land . . .	20,750	...	...	...	20,750
					50,380
Police.					
Police supplied to Public Departments and private persons	...	...	...	2,500	2,500
Cattle pounds . . .	3,200	...	...	...	3,200
Miscellaneous . . .	...	...	...	1,500	1,500
					7,200
Education.					
School fees	500	2,800	...	...	3,300
Government contribution .	1,060	...	...	...	1,060
Contributions from Native States and Municipalities .	...	3,490	...	...	3,490
Sale of books . . .	...	600	...	...	600
					8,450
Medical.					
Contributions . . .	3,500	...	...	...	3,500
Scientific, &c., Departments.					
Botanical and Public Garden receipts	1,400	...	...	...	1,400
Interest.					
On Thomason's Fund . .	...	100	...	...	100
On other items . . .	280	...	...	...	280
					380
Miscellaneous.					
Dâk Bungalow fees . .	700	...	...	...	700
Rents of shops . . .	100	...	...	...	100
Miscellaneous . . .	800	...	...	...	800
					1,600
	32,290	6,990	29,630	4,000	72,910

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H.—(*Para. 72.*)

Incorporated Local Fund Budget. **Expenditure.**

	District Fund.	Ajmere College Fund.	Patwari Fund.	General Police Fund.	TOTAL.
Land Revenue.	R	R	R	R	R
Pay of 167 Patwaris . .	...	...	25,940	...	25,940
Contingencies of Patwaris .	...	...	3,100	...	3,100
					29,040
Post Office.					
10 Peons	720	...	...	...	720
Miscellaneous . . .	30	...	...	...	30
					750
Police.					
Pay of special guards . .	...	...	...	2,500	2,500
Rewards to Police . . .	...	...	...	500	500
Miscellaneous . . .	...	...	...	1,000	1,000
Pounds allowance to Police officers	340	...	...	...	340
Local Fund Clerk . . .	60	...	...	...	60
Pound-keeper . . .	60	...	...	...	60
Contingent	300	...	...	...	300
					4,760
Education.					
Schools—					
72 Masters . . .	4,980	...	...	...	4,980
8 Ditto . . .	...	1,890	...	...	1,890
16 Servants . . .	...	1,470	...	...	1,470
Miscellaneous . .	190	1,600	...	...	1,790
Normal Schools—					
Inspectress . . .	300	...	...	...	300
Maid servant . . .	30	...	...	...	30
Scholarships	400	1,060	...	...	1,460
					11,920
Medical.					
Hospitals and Dispensaries—					
1 Hospital Assistant .	240	...	...	...	240
1 Clerk . . .	340	...	...	...	340
4 Compounders and Dressers . . .	210	...	...	...	210
17 Servants . . .	500	...	...	...	500
Medicines . . .	750	...	...	...	750
Miscellaneous . .	1,550	...	...	...	1,550
					3,590
Scientific, &c., Departments.					
Pokar Horse Fair . . .	300	...	...	...	300
Gardens—					
Extra Establishment .	50	...	...	...	50
Contingencies . .	450	...	...	...	450
					800
Miscellaneous.					
Petty Establishment . .	2,210	...	...	...	2,210
Civil Buildings, Roads, &c.					
Original Works . . .	200	...	...	...	200
Public Improvements . .	2,050	...	...	...	2,050
					2,250
	16,260	6,020	29,040	4,000	55,320

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Section D.—Ajmere.

APPENDIX J.—(*Para. 78.*)

Extracts from Note by Hon'ble MR. RANADE *on the Ajmere-Merwara Administration.*

The Ajmere territory, including Merwara, has an area of 2,710 square miles, and a population of 460,722 souls. It comprises three Revenue Tahsils—Ajmere, Beawar and Todgarh, with 698 villages, and it is divided into two executive and judicial charges.

Ajmere became British territory in 1818. At that time a Superintendent, on a salary of R2,500, was appointed to have the charge of Ajmere in subordination to the Resident at Delhi. In 1822 Merwara was added to the Superintendent's charge, and his salary was raised to R3,000. In 1831 the office of the Agent to the Governor General for Rajputana was created, and this officer became *ex-officio* Commissioner for Ajmere-Merwara, and the Superintendent's salary was reduced to R1,000. In 1842 the salary was raised to R1,200, besides the military pay of the officer as Commandant of the Merwara Battalion. In 1853 the Superintendent was made Commissioner in subordination to the Government of the North-Western Provinces, and independent of the authority of the Governor General's Agent for Rajputana. The territory had at this time (1856) a population of 3⅔ lakhs, and a total revenue of 6⅓ lakhs. The administrative staff consisted of—

		R
Colonel Dixon, Commissioner, on		1,200 + military pay, R1,413 per month.
1st Assistant	,,	600
2nd Assistant	,,	500
Senior Sadr Amin	,,	250
Junior Sadr ,,	,,	200
Pandit	,,	20
Deputy Collector	,,	350
TOTAL		3,120

The number of civil suits tried was 4,413, and the number of persons tried in criminal courts was 2,621. The corresponding numbers tried by stipendiary officers in 1884 were about 8,000 suits and about 4,000 offenders.

In 1857, on the death of Colonel Dixon, the Agent to the Governor General was again made Commissioner of Ajmere in subordination to the Government of the North-West Provinces, and this arrangement continued till 1870, in which year the Government of India under Lord Mayo raised the Ajmere Commission into a Chief Commissioner's charge under the direct control of the Foreign Department of the Government of India. The Agent to the Governor General was made Chief Commissioner. Under him there was—

	R R
A permanently resident Commissioner, on . .	2,000 to 2,500
A Deputy ditto ,, . . .	1,000 to 1,400
One Assistant ditto (Merwara), on .	800
One Judicial Assistant, on	700 to 1,000
One Extra Assistant (Ajmere), on	400
One Extra Assistant (Merwara), ,, . . .	300

These changes were introduced with the express object of strengthening the administrative staff, and of obviating the evils of divided and oftentimes conflicting authority, which the subordination of the Agent to the Governor General to the Government of the North-West Provinces in respect of Ajmere was alleged to have produced, to the serious prejudice of a vigorous administration, and of the political prestige of the Agent in the eyes of the Native

States. These changes raised the cost of the higher administrative staff to nearly R80,000 a year.

Six years after these changes were introduced, this excess of expenditure in the Ajmere territory induced the Government of India to insist on a revision of the arrangements of 1870 in the interests of economy. The Commissioner's salary was fixed at R2,000, the Deputy Commissioner's post was abolished, and in his place an Assistant Commissioner for Ajmere was appointed on R1,000 a month; the Judicial Assistant's pay was reduced to R600 rising to R800, and in the place of the Extra Assistant Commissioner in Merwara on R300, a Deputy Magistrate on R150 was appointed. At the same time the pay of the Cantonment Magistrate at Nasirabad, which used to be R1,000 was reduced to R600, and the allowance of R100 paid to the Deoli Cantonment Magistrate was reduced to R50. In consequence of these changes and a revision of the subordinate establishments, a saving of nearly R39,000 was effected in the charge of civil establishments, reducing the expenditure on this head from a slight excess over 3 lakhs to 2⅔ lakhs. These savings were supplemented by others in the scale of travelling allowances, contingencies, &c., to the extent of nearly R17,000, making in all a reduction of nearly R56,000. The civil charges were thus fixed at 3⅓ lakhs in 1876-77.

This figure includes the expenditure on the following heads :—

(1) Land Revenue.
(2) Stamps.
(3) Excise.
(4) Forests.
(5) Registration.
(6) Law and Justice.
(7) Police.
(8) Ecclesiastical.
(9) Education.
(10) Medical.
(11) Minor Departments.
(12) Miscellaneous.

Opium, Salt, Customs, Tribute, General Administration, Post Office, Public Works, Political Pensions, and Superannuation were not included in this revision of 1876.

The scale of expenditure thus fixed in 1876-77 has been on the whole closely adhered to, as will be seen from the following statement.

	Scale fixed in 1876-77.	Actuals, 1884.	Budget, 1886-87.
	R	R	R
(1) Land Revenue—			
(a) Commissioner and Assistant	25,200	22,531	24,200
(b) Establishments	40,630	40,509	38,860
(c) Contingencies and Travelling Allowances	7,580	9,759	9,000
(d) Survey and Settlement Charges	...	27,492	28,640
(2) Stamps	2,540	9,666	9,200
(3) Excise	680	550	590
(4) Forest	15,940	16,315	22,480
(5) Registration	1,420	2,197	2,110
(6) Law and Justice—			
(a) Civil and Criminal Courts	43,400	63,258	53,240
(b) Establishments	17,868	18,040	26,110
(c) Law Officers	240	1,216	240
(d) Contingencies and Travelling Allowances	7,230	10,618	11,840
(e) Jails	18,450	29,833	30,078
(7) Police	78,454	79,355	81,770
(8) Ecclesiastical	3,074	10,818	9,960
(9) Education	43,714	41,215	40,770
(10) Medical	15,254	14,655	15,860
(11) Scientific and Minor Departments	580	240	1,240
(12) Miscellaneous	3,800	9,393	8,580
TOTAL	3,26,054	4,02,660	4,14,768

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It will be seen from this statement that the increase under the head of Land Revenue is due solely to the settlement charges for which no provision was made in 1876. The increase under Law and Justice is partly accounted for by the inclusion of a highly-paid Railway Police Superintendent on R10,000 under this head, and that under Forests by the necessity of keeping up the forest reserves, from which a corresponding increase of revenue has been gained. There has been no increase worth notice under Excise, Registration, Police, Education, Medical and Minor Departments. The increase under Stamps is satisfactorily accounted for by the larger discount on sales which have doubled during the last ten years, while the increase under Jails is due to the larger number of prisoners who have to be provided for. The increase under Ecclesiastical charges is due to the location of a full-paid chaplain at Ajmere. These explanations account for nearly the whole of the increase over the scale fixed in 1876. A few suggestions will be made further on in regard to possible reductions in some of these items, especially the Railway Police Superintendent, the Educational charges, and the cost of the Settlement Department.

But it is clear that no great reductions are possible if the system of administration set up in 1870, by which Ajmere was made a separate Chief Commissioner's charge, must be continued. The revision made in 1876 was intended solely to reduce the expenditure on this territory to the limit of its income, which limit had been greatly exceeded by the costly arrangement sanctioned in 1870. Taking the Imperial expenditure under all heads mentioned above at $4\frac{1}{4}$ lakhs, and adding thereto the sum spent on Public Works and Irrigation, which amounted in 1884 to $1\frac{1}{4}$ lakhs, and the cost of the services not specified above, such as the pensions and superannuation charges, refunds, &c., the total comes up to nearly 6 lakhs. When the charges of the Merwara Battalion are added to this amount, the whole does not fall far short of the total Imperial receipts, about 8 lakhs. The Ajmere territory is thus administered on a scale which leaves little or no margin for any large surplus. It cannot well be otherwise, so long as the territory is administered as an independent charge, complete in itself in respect of all Departments. Seeing that, on the whole, the larger Provinces are made to yield a heavy surplus of nearly 50 per cent. of their revenues, it may be fairly questioned whether the policy of the separate administration of Ajmere should not be reconsidered on its merits. Some idea of the lavish character of the expenditure in Ajmere, as compared with that of an average district in the North-West Provinces and Punjab, will be gathered from the following figures:—

	Ajmere.	N.-W. Provinces average district.	Punjab average district.	
Area	2,710	2,215	3,440	
Population	460,722	9 lakhs	6 lakhs	
Land Revenue	3,86,000	12 „	$6\frac{1}{4}$ „	
Gross Revenue	8 lakhs	17 „	$9\frac{1}{4}$ „	
Tahsils	3	5	4	
Villages	698	2,260	1,098	
Land Revenue Charges	1 lakh 27 p. c.	$1\frac{2}{3}$ lakh 14 p. c.	1 lakh 14 p. c.	Proportion of expenditure to receipts for the whole Province.
Stamps	$\frac{1}{22}$ $(\frac{10000}{227000})$	$\frac{1}{43}$	$\frac{1}{28}$	
Excise	$\frac{1}{27}$ $(\frac{550}{125000})$	$\frac{1}{59}$	$\frac{1}{22}$	
Forests	$\frac{3}{5}$ $(\frac{16815}{10456})$	$\frac{2}{3}$	$\frac{6}{7}$	
Registration	$\frac{1}{2}$ $(\frac{2200}{4500})$	$\frac{4}{7}$	$\frac{4}{7}$	
Law and Justice	$1\frac{1}{4}$ lakhs	1 lakh	1 lakh	per district.
Police	1 lakh	$1\frac{1}{8}$ lakh	1 lakh	per district.
Education	$\frac{1}{10}$ Land Revenue	$\frac{1}{32}$ L. R.	$\frac{1}{17}$ L. R.	for the whole Province.
Medical	$\frac{1}{28}$ L. R.	$\frac{1}{52}$ L. R.	$\frac{1}{25}$ L. R.	for the whole Province.

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Perhaps averages thus arrived at may not be very satisfactory in the case of a Province where the districts present such great divergences as those of Kumaon, Dehra-Doon and Lalitpur on one side, and Allahabad, Cawnpore and Meerut on the other. A more useful method of presenting the same conclusions will be to compare Ajmere with a fair specimen, though not the best, of the more prosperous districts, and also with an equally fair specimen, though not the worst, of the more backward districts. Muttra and Jhansi have been selected as fair specimens on either side of the scale. Muttra is the nearest district to Ajmere, and Jhansi (with Jalaon and Lalitpur) is governed as a non-regulation district under a separate Commissioner—

	Ajmere.	Muttra.	Jhansi.
Area	2,710	1,455	sq. m. 1,567
Population	460,722	671,690	333,227
Land Revenue	3,84,000	15,73,177	4,38,842
Total Revenue	8,00,000	20,78,181	6,19,243
Tahsils	3	6	4
Number of villages	698	848	619
Land Revenue Collection and other Charges	1 lakh	1,58,625	1,04,242
Law and Justice Charges	1¼ lakhs	57,645	53,258
Number of Police	661	818	660
Cost of Police	79,000	74,238	64,587
Civil Suits disposed of	9,011	2,970	1,585
Civil Appeals	217	...	129
Criminal Trials	4,263	2,460	1,418
Persons tried	8,883	4,515	2,532
Session Cases	35	45	7
Criminal Appeals	257	169	97

It will be seen from these figures that while Muttra is 2½ times more populous than Ajmere, and yields four times the land revenue of Ajmere, its Land Revenue, Law and Justice and Police charges are very nearly the same as those of Ajmere. With a larger number of Police, the cost is sensibly less. Accurate information about Jhansi expenditure on Land Revenue and Law and Justice charges is not available, but the total comes to about 1½ lakhs, and when it is borne in mind that the Jhansi District is governed by one Deputy Commissioner, one Assistant and one Extra Assistant Commissioner, and four tahsildars, and that the salaries of these officers, as shown in the margin, are for the most part much lower than those paid in Ajmere, it can be easily seen that the expenditure under these heads must be proportionately less in Jhansi than in Ajmere, even after making allowance for a rateable distribution of the salaries of the superior officers of the Jhansi Commission. The Jhansi Police Force (660 in strength) cost about R64,587 in 1884, against an expenditure of nearly a lakh of rupees in Ajmere, including the Municipal contributions. The Public Works outlay in Jhansi was R63,463 in 1884 and in Muttra R68,344, against an expenditure of 1¼ lakhs in Ajmere. The statistics of civil and criminal work place Ajmere on a higher level than any average district in the North-West Provinces. The number of suits is three times as large and of criminal trials twice as large in Ajmere as against Muttra, and four to five times the figures for Jhansi.

Deputy Commissioner, R1,333 to R1,677.
Assistant Commissioner, R400 to R900.
Extra Assistant Commissioner, R250 to R600.

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The comparisons made above proceed on the supposition that the Ajmere territory, by reason of its extent and detached and distant situation, as also by its considerable civil and criminal work, is entitled to be regarded as having the status of a district unit of administration. Its position, judged merely by the population and revenue tests, is that of two large tahsils, or about half a district in the North-Western Provinces. On that basis, its administrative staff and establishments are nearly 100 per cent. more expensive than they need be. It has a police sepoy for 660 persons against the proportion of one sepoy to 2,000 people which obtains in the North-Western Provinces. Each district in the North-Western Provinces has a Collector or Deputy Commissioner. It is linked to another district to support the expenditure of a Judge and Sub-Judge; it has two Moonsiff Courts on an average, and three Assistants and Deputies to the Collector. The Ajmere Commission has five superior officers,—Commissioner, on R24,000, one Assistant R12,000, another R9,600, a third Judicial Assistant on R7,200, a fourth Extra on R4,800, and a fifth Deputy Magistrate on R1,800, giving a total of nearly R60,000. If the salary of the Cantonment Magistrate at Nasirabad be added, the total comes to R67,200. The average charge for superior Revenue and Judicial officers in North-Western Provinces and Oudh districts is R70,000. The establishment charge is about R55,000 in Ajmere, as also in the North-Western Provinces and Oudh. The number of officers and of establishments in an average district are thus pretty much the same as in Ajmere, which in population and revenue is only ½ or ⅓ of an average district, but makes up this deficiency by considerably larger civil and criminal work. Even as a district, the cost of the separate administration of Ajmere is at least 50 per cent. higher than it need be, and this excess charge is directly due to its position as a separate Commissionership.

It thus becomes necessary to examine fully how far the considerations which induced the Government of India to sever the connection of Ajmere with the North-Western Provinces in 1870 have lost their force since that time—

(1) The first reason assigned for the change was that Ajmere was 225 miles from both Agra and Delhi, and besides being so remote, it was on all sides surrounded by Native States. The latter circumstance still holds good, but the argument of distance has lost much of its weight since the opening up of direct railway communications, which have brought Ajmere into immediate connection both with the Punjab and North-Western Provinces.

(2) The other argument about the surrounding Native States is not by itself sufficient to justify the creation of a separate administrative unit, for in all the great Provinces there are small tracts so situated and administered without any difficulty.

(3) Some point is made in the Resolution of 1870 of the fact that parts of Ajmere were inhabited by wild and barbarous tribes who could not conveniently be brought under Regulation law. The North-Western Provinces system of Government, however, is elastic enough to permit the hill-tribes of Kumaon to be administered by a subordinate Commissionership. The Jhansi Commissionership is also subordinated to the same central Government.

(4) The fourth argument may well be described as political, since its chief relevancy rests on the importance of supporting the prestige of the Agent in Rajputana. It loses sight, however, of the

Section D.—Ajmere.

circumstance that Ajmere, after being 70 years under British rule, is entitled to claim consideration for itself, and not be subordinated to the surrounding Native States.

(5) It has also to be remembered that the lavish scale of expenditure in no way benefits the interests of the Province. A considerable proportion of the excess expenditure is represented by the salaries of the superior Officers, as also of the Settlement Officer, the Railway Superintendent of Police, the District Police Superintendent, the Jail Superintendent, the Principal of the Ajmere High School and College, the Chaplain, the Forest Conservator, the Civil Surgeon, &c., &c.

(6) The necessities of the case have compelled Government to direct that the Heads of several Departments(a) in the North-Western Provinces should supervise the work of their Department in Ajmere, reporting through the Commissioner. The amalgamation of the Province with the North-Western Provinces or Punjab will only extend this same arrangement to the other Departments.

(a) Such as Education, Registration, Sanitation, Excise.

(7) It also appears to have been the impression that the authority of the Rajputana Agent would suffer in dignity by his orders being upset by the High Court at Allahabad or by the Executive Government there. The amalgamation would, however, not affect the Agent's position as such. He would simply cease to be the controlling authority—a function which, in the midst of other more pressing duties, he finds little time to discharge effectively. He stays for nearly three-fourths of the year at Abu, and seldom comes to Ajmere to stay there long.

(8) The allegation that Ajmere was somewhat neglected by the North-Western Provinces Government appears also to have induced the Government of Lord Mayo to take up the work of control in its own hands. This impression may or may not have been justified at the time, but there is little reason now to fear any such neglect, since Ajmere has become the centre of important railway interests.

(9) Lastly, it may be noted that a Chief Commissionership is only valuable in the interests of the territory governed, if the Chief Commissioner lives in the Province and personally superintends the Government. As this is not possible at Ajmere, it is clear that the work of supervision will be carried on much more effectively by the centralised departments of a large Province, and by the High Court at Allahabad, than it is conceivable they should be by a Political Officer at Abu, or by the distant authorities of the Foreign Department of the Government of India.

The amalgamation is thus recommended by most cogent considerations. In fact, the North-Western Provinces Government did not recommend separation in 1870, and subsequently, in 1876, a return to the policy of amalgamation was recommended by Sir W. Muir and Sir Alexander Arbuthnot, Members of the Executive Council of the Government of India. The other authorities demurred, however, to upset the work done in 1870 so soon after the new order of things was set up; and this solution of the difficulty was laid aside, as it was shown that some economy was possible without re-opening the whole question.

Section D.—Ajmere.

The ten years that have passed since then have greatly strengthened the case for amalgamation, especially as in no other way is real economy possible. The Provincial Contract arrangement cannot be introduced in a small territory with advantage, and until it is introduced the local authorities cannot be sufficiently interested in enforcing economy and utilising existing agencies to their full capacities. It may safely be laid down that with amalgamation the expenses in connection with the administration of Ajmere will be brought to their natural level—about 50 per cent. of the collections as in the other Provinces, and this would represent a saving of a lakh of rupees ultimately. As a part of the Delhi or Agra Division, a Deputy Commissioner on R19,000 (mean of R16,000 and R22,000), an Assistant on R400 to R800, and two Native Extra Assistants on R300 to R400, with the three Tahsildars, would be sufficient for the wants of the territory, thus leading to an immediate saving of R16,000. The Forest Officer would go, and the separate Settlement Officer would be unnecessary. The Principal of the local High School, the Chaplain, the Surgeon, and the two Police Superintendents would also make room for less costly agency. The establishments would also admit of a sensible reduction.

These reductions would secure an immediate relief te the extent of R50,000 without affecting in any way the efficiency of the services performed. The amalgamation would, besides, secure prospects of deserved promotion to the Ajmere officials, and a smaller scale of salaries would, in that case, suffice as inducements to serve.

I accordingly recommend that this subject of amalgamation should again engage the attention of the Government of India, as there can be no doubt that no large reductions are possible as long as the Ajmere Commission has to be kept up on its present footing of a separate administration.

* * * * * * *

M. G. RANADE.

The 9th December 1886.

Political.

SECTION E.—RAJPUTANA.

Sources of information.

The President of the Finance Committee held a conference with the Agent, Governor General, Rajputana, at Mount Abu, in August 1886. From the information there received, a preliminary Note was drawn up making certain suggestions as to economy, a copy of which was forwarded to the Agent, Governor General, Rajputana, and another copy, as regards the supervising and account expenditure of the Public Works Department, to the Agent, Governor General, Central India. From the replies received to these enquiries the following Note has been compiled. We have only a few remarks to make regarding the expenditure on Civil Heads; but we make some rather important suggestions with regard to the expenditure in the Public Works Department.

CIVIL HEADS.

Budget of expenditure.

2. The table below contains an abstract of the Rajputana Civil Budget for 1886-87 and the actual expenditure for 1885-86:—

[*N.B.*—Two 0's are omitted: *i.e.*, 51,0=R51,000.]

	Agent, Governor General.		Mewar.		Jaipur.		Jodhpur.		Harauti.		Bhartpur.		Sujangarh (Thuggee and Dacoity.)		Kherwara.		Kotra.		Banswara.	
	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.	Budget, 1886-87.	Actuals, 1885-86.
1. Agent, Governor General	1 51,0	52,7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2. Resident or Political Agent.	...	...	1 24,0	26,1	1 25,2	24,9	1 24,0	24,0	1 18,0	19,5	1 4,8	5,2	1 6,0	4,6	...	...	1 1,2	1,2	1 9,6	...
3. Assistant Agent	4 40,8	35,8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1 9,6	5,4
4. Attaché	1 4,8	3,9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5. Surgeon	1 12,6	14,2	1 6,6	6,6	1 9,0	9,0	1 6,6	8,0	...	...	...	...	...	...	...	...	...	...	...	...
6. Allowance to ditto	... 3,6	1,8	...	...	...	...	...	...	...	1,2	1,3	...	...	...	...	...	...	...	...	...
7. Clerks	15 18,6	19,0	7 5,7	5,6	5 5,6	5,3	6 5,0	5,1	4 3,4	3,6	3 5	5	2 1,4	1,4	3 1,1	1,1	2 7	7	3 1,9	1,9
8. Servants	32 2,5	2,5	11 9	9	11 9	9	9 7	7	10 8	8	6 2	2	2 2	2	7 5	5	4 3	3	6 4	4
9. Jail establishment	5 3	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10. Do, rations	... 3	2	...	...	...	...	... 1	...	...	...	...	...	...	...	...	...	...	...	...	...
11. Do, contingencies	... 1	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12. Medical establishment	6 1,6	1,6	3 5	5	5 1,1	8	5 5	5	4 4	5	...	...	...	...	...	...	1 3	3	...	...
13. Hospital contingencies	... 7	9	... 1	2	... 3	1	... 3	2	...	...	...	...	...	...	...	...	...	...	...	...
14. Section—writing	... 1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15. Liveries	... 8	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
16. Printing and Stationery	... 1,5	9	... 4	2	... 2	1	... 1	2	1	1	...	...	... 1	...	... 2	2	... 1	1	... 1	1
17. Furniture	... 2,0	1,5	... 4	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18. Tents	... 2,5	1,1	...	1,3	...	...	... 1,2	1,8	...	1	...	...	...	2	...	...	...	...	...	...
19. Tour charges	... 2,0	7,6	... 1,4	5	...	4	... 1,2	1,1	... 9	3	... 1	...	6	1,0	... 4	·2	... 3	2	... 6	4
20. Miscellaneous	... 1,0	7	... 3	2	... 9	3	... 1	1	... 6	3	... 1	1	...	1	... 1	...	...	...	...	(a)2,3
21. Sanitation, Mount Abu	... 2,5	2,6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22. Travelling allowance, officers and establishment.	... 6,0	7,6	... 1,0	1,3	... 1,9	5	... 3,0	2,4	... 6	5	... 1,0	4	... 3,0	2,2	... 4	3	... 7	5	... 1,9	1,3
23. Medical ditto	... 1,0	8	... 5	5	... 1	...	... 6	9	...	...	...	...	...	...	...	...	...	...	...	...
24. Post	... 1,0	1,4	... 2	2	... 3	4	... 3	3	... 1		... 1	1	... 1	...	...	1	... 1	1	... 1	...
25. Telegrams	... 1,7	2,1	... 1	2	... 2	2	... 1	1	... 2	1	...	1	...	...	...	...	...	...	...	...
26. Compensation, dearness of provisions.	... 7	...	... 2	...	...	...	... 1	...	...	...	...	...	...	...	... 1	...	...	...	...	...
27. Books and publications	... 5	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
28. Office rent	...	...	...	...	...	...	... 2	...	...	...	...	...	...	...	...	...	...	...	...	...
	1,60,2	1,59,6	42,3	44,3	45,7	43,0	44,1	45,4	26,3	27,1	6,8	6,6	11,4	9,7	2,8	2,4	3,7	3,4	24,2	11,8
Probable Savings		4																		
Net		1,59,8																		

(a) Miscellaneous—Banswara: the amount represents the charge for repairs to Residency house and grounds.

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Section E.—Rajputana.

3. The following is a list of the officers shown in the first 6 items of the foregoing table as serving under the Agent to the Governor General as they stood in August 1886; and also of Political Officers serving under the Agent to the Governor General who are paid for by the Native States to which they are attached.

AGENCY.	APPOINTMENTS FOR WHICH PROVISION WAS MADE IN THE BUDGET OF 1886-87.			ON THE 31ST AUGUST 1886.	
				PERMANENT INCUMBENTS NOT ON DUTY.	OFFICERS ACTUALLY ON DUTY.
	No.	Designation.	Monthly rate of pay	Name.	Name.
		Political Officers.			
			R		
Agent, Governor General.	1	Agent, Governor General.	4,000	...	Sir E. R. C. Bradford.
		Local allowance .	250		
	1	Political Agent .	1,200	...	Vacant.
	1	„ Assistant .	800	...	Mr. E. G. Colvin.
	1	„ „ .	800	...	Lt. Newmarch.
	1	„ „ .	600	...	Lt. Pinhey.
	1	Attaché . .	400	...	Kunwar Lachman Singh.
	6	Total .	8,050		
Mewar . .	1	Resident . .	2,000	Colonel Walter .	Col. Euan-Smith.
Jaipur . .	1	Resident . .	2,000	...	Mr. F. Henvey.
		Sumptuary allowance.	100		
	1	Total .	2,100		
Jodhpur . .	1	Resident . .	2,000	Colonel Powlett .	Colonel Peacock.
Haraoti . .	1	Political Agent .	1,200	Lt.-Col. Muir .	Lt.-Col. Biddulph.
		Personal allowance .	300		
	1	Total .	1,500		
Bhartpur . .	1	Political Agent .	(a)400	...	Major Wilson.
Sujangarh . .	1	Political Assistant .	500	...	Lt. Stratton.
Kotra . .	1	Political Agent .	...	...	Lt. Col. Temple, 2nd-in-Command Bhil Corps.
		Local allowance .	(d)100		
Banswara . .	1	Political Assistant .	(b)800	...	Captain Meade.
	1	„ „ .	(c)800	...	Vacant.
	2	Total .	1,600		

(a) Besides R800 a month paid by the Native State of Keraoli.
(b) Besides R200 a month, deputation allowance, paid by the Rajputana and Central India States.
(c) Paid out of the enhanced tribute paid by Banswara.
(d) Besides allowances as 2nd-in-Command of the Bhil Corps, Mewar.

N.B.—The pay drawn by the officers actually on duty depends upon their grade in the Political Department and not upon the appointments they fill, and consequently their pay is not necessarily that provided in the Budget.

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Section E.—Rajputana.

AGENCY.	APPOINTMENTS FOR WHICH PROVISION WAS MADE IN THE BUDGET OF 1886-87.			ON THE 31ST AUGUST 1886.	
				PERMANENT INCUMBENTS NOT ON DUTY.	OFFICERS ACTUALLY ON DUTY.
	No.	Designation.	Monthly rate of pay.	Name.	Name.
		Medical Officers.			
			R		
Agent, Governor General.	1	Surgeon-Major .	1,050		Dr. Spencer.
		Extra allowances .	(a) 300		
Mewar . .	1	Surgeon . .	(b) 550		„ Mullen.
Jaipur . .	1	„ . .	(c) 750		„ Hendley.
Jodhpur . .	1	„ . .	(d) 550		„ Adams.
Haraoti . .	1	„ . .	(e) 100		„ Harrington.

Political and Medical Officers paid by Native States.

Designation of appointment.	Pay.	Name of Officer.	REMARKS.
	R		
Boundary Settlement Officer, Jodhpur.	1,500	Capt. Loch.	
Political Agent, Alwar . .	(f) 1,200	Lieut.-Col. Peacock .	Lieut.-Col. Roberts officiating.
Additional Political Agent, Kotah	1,500	„ Baylay .	Capt. Wylie officiating.
Political Agent, Bikanir . .	1,500	Capt. Talbot.	
„ „ Jhallawar .	1,500	Major Abbott . .	Major Wylie.
Settlement Officer, Mewar .	1,700	Mr. A. Wingate.	
Boundary Settlement Officer, Merwara, Mewar.	(g) 1,200	Lieut.-Col. Biddulph.	
Boundary Settlement Officer, Mewar, Tonk.	(i) 1,200	Major Wilson.	
Boundary Settlement Officer, Jaipur, Tonk, Bundi.	(i) 500	Capt. A. Muir.	
Boundary Settlement Officer, Mewar, Marwar.	(i) 940⅓	Major McRae.	
Settlement Officer, and Guardian of the son of the Raja of Jodhpur.	——	Mr. Hewson . . .	Lately deceased.
Medical Officer, Alwar . .	900	Dr. Ff. Mullen.	
„ „ Kotah and Jhalra-Patan.	825	„ Crofts.	
„ „ Bikanir . .	577-7-1	„ Pank.	

Four Assistants to Agent, Governor General.

4. It is understood that the Agent to the Governor General has nominally four Assistants, but actually has not for some years had more than three. Practically their work is distributed thus—

1 & 2. Secretaries to the Agent to the Governor General for Rajputana, and Chief Commissioner, Ajmere.

(a) R150 for administrative charge of Ajmere, and R150 as Superintendent of Dispensaries.
(b) Besides R100 from Udaipur.
(c) „ „ 500 „ Jaipur.
(d) „ „ 550 „ Jodhpur, and R30 from Mallanee Fund on account of a dispensary.
(e) This is a local allowance and is drawn in addition to military pay.
(f) Besides R100 sumptuary allowance.
(g) „ „ 300 personal, and R300 deputation allowance.
(i) „ „ 10 per diem deputation allowance.

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Section E.—Rajputana.

3. Magistrate of Abu Station, and Thuggee and Dacoity Officer, Lower Rajputana.

When the President, Finance Committee, visited Abu to confer with the Agent, Governor General, the latter had only two Assistants, Mr. Colvin and Lieutenant Newmarch, who divide all the Secretary's work, while Lieutenant Pinhey is employed to assist as Magistrate and Thuggee Officer. He is quite new to the work: and was to go to Banswara in the winter.

Only three required.

5. Since the Agent to the Governor General has for some years past, and apparently without any loss of efficiency or the imposition of too heavy a burden of work upon his staff, been able to discharge his duties with three Assistants, the appointment of a fourth Assistant provided for him might be reduced.

One Assistant for Thuggee and Dacoity.

6. Lieutenant Stratton is called Assistant to the Agent to the Governor General, but in reality is entirely occupied with Thuggee and Dacoity work. He used to reside at Sujangarh, but since a Political Agent was appointed to Bikanir, his headquarters are at Ajmere; but he is constantly on tour.

Dr. Spencer's allowances.

7. Dr. Spencer, besides his pay as Residency Surgeon, receives R300 per mensem, R150 as Superintendent of Dispensaries and Vaccination, and R150 for administrative charge of Ajmere.

The first allowance as Superintendent of Dispensaries was sanctioned in 1857 on the recommendation of Sir H. Lawrence. The question was asked whether this allowance might fairly be charged to the Native States whose dispensaries are inspected and supervised. The Agent, Governor General, states that the point was considered when the allowance was first sanctioned, and Sir H. Lawrence then recommended that no contribution should be taken either on account of the dispensaries or the vaccination work. He adds that his own view is that the Superintendent is the Reporter on dispensaries, &c., in Native States to the Government of India, and cannot accordingly be looked upon as the servant of any State or States. He does not consider that it would be wise or fair to make the Native States pay for this appointment. Under these circumstances we do not consider it advisable to press this suggestion.

The second allowance was granted in 1883. The principal ground urged was that the medical officer had virtually been required, in addition to his former duties, to exercise the functions of a Deputy Surgeon General, and that the duties thus added in Rajputana have been exceptionally heavy. We think, however, that there is no sufficient ground for the continuance of this allowance, and that it should be abolished; the duties cannot, in our opinion be compared, in respect of heaviness and responsibility, with those discharged by a Deputy Surgeon General elsewhere.

Office Establishments.

8. *Item 7 of the Budget.*—Details of the Establishments employed in the Rajputana Agencies and of the rates of pay that prevail are given in the Statement annexed to this Note. From this Statement it will be seen that between Agencies of equal importance there are variations both in the numbers employed and in the scale of pay. Such variations can hardly be necessary, and the scale of Establishments between Agencies of equal importance might perhaps be made uniform. Thus there should be a uniform scale of establishment in the Mewar, Jaipur and Jodhpur Agencies, also in those of Haraoti, Bhartpur and Banswara, and again in Sujangarh, Kerwara and Kotra. The cost of the English

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Section E.—Rajputana.

Office Establishment of the Agent to the Governor General (R1,267½) is considerably higher than that employed in the similar office in Central India (R1,110). We suggest that the Agent, Governor General, should be instructed to take this subject into his consideration.

Servants.

9. *Item 8 of the Budget.*—The number of servants attached to the Agencies of Mewar and Jaipur is high when compared with the number employed at Jodhpur. Similarly, the number employed at Haraoti and Bhartpur compared with Banswara, and at Kerwara and Kotra compared with Sujangarh, is high.

Other items.

10. With regard to the remainder of the Budget items in paragraph 2, we have no special suggestion to offer. The expenditure on furniture, tents, and tour charges (items 17, 18, and 19) and the travelling allowances (items 22 and 23) appear large, both under the head of the Agent, Governor General, and under several of his officers; but it is impossible without local knowledge to judge whether any curtailment of this expenditure would have been advisable or possible, and we can only suggest that the Agent, Governor General, should be invited to keep a watch over this class of expenditure and see that it is cut down as low as possible.

11. The following heads of the Budget are separately abstracted, as they cannot be distributed to the different Agencies :—

		R
	Police.	
1	Assistant Superintendent	5,130
2	Inspectors	3,960
10	Sub-Inspectors	6,000
2	European Sergeants	2,400
37	Head Constables	7,200
237	Constables	21,320
		46,010
1	Clerk	1,000
	Clothing	2,740
	Travelling Allowance	1,750
	Rewards	300
	Miscellaneous	1,750
	TOTAL	53,550

	R	
Education.		
Contribution to Mayo College	16,200	(pay of Principal).
Ecclesiastical.		
1 Church servant	60	(Abu).
2 Care-takers of Cemeteries	130	(Jaipur and Erinpura).
	190	
Medical.		
1 Clerk	600	
6 Hospital Assistants	2,760	
2 Medical pupils	240	
	3,600	
Medicines	1,000	(Supplementary grant).

Police.

12. The Railway pay $\frac{7}{10}$ths of the cost of the Police and the British Government the rest. There are three Police officers, a Superintendent who resides at Ajmere,

and two Assistants in direct charge of the two branches which pass through Abu and Indore respectively. The strength of the Police is 2 Inspectors, 13 Sub-Inspectors, 3 European Constables, and 400 Head Constables and Constables. The length of the line is 1,012 miles. We cannot think that three superior officers are needed to supervise this small body of Police. Suggestions have been made to place under the Superintendent the Punjab section of the line, 293 miles in length; but this would not add materially to his work. Our suggestion would rather be that he should be amalgamated with the District Superintendent of Ajmere, who has under him, for that small district, 3 Inspectors, 12 Sub-Inspectors, 378 Head Constables and Constables, and 40 Sowars. It appears that one officer might easily undertake the combined duties of the District and the Railway Police, having two assistants under him for the special charge of the Railway Police.

Education.

13. The Principal of the Mayo College is paid by the British Government (his salary is R1,250), though the rest of the expenditure on the College is borne by the Native States. The grant from Government was originally R1,000 per mensem, but was raised to R1,350 in 1877, and is continued at that rate though the present officer only draws R1,250, the extra R100 being applied to College expenses. It was held in 1877 that the Principal is not in the position of an "officer lent to Native States for educational purposes, but he is the executive representative of the Supreme Government for the direction of an important political experiment." The Agent, Governor General, whom we consulted, thinks that this reasoning still applies, but we suggest that the subject should now be reconsidered. What was an experiment in 1877 can hardly be called by that name now; and we see no reason, if the success of the College is assumed, why the Native States who benefit by it should not pay the whole of the cost.

Medical.

14. Of the six Hospital Assistants attached to the Agent, two are employed at the Abu and Anadra Dispensaries, and four are held in reserve. As there are only seven Hospital Assistants on the staff of the Rajputana Agency, a reserve of four seems unnecessarily large.

Summary as to Civil Heads.

15. With regard to the Civil Heads of expenditure, our only suggestions are—

Paragraph 5, the reduction of the number of Assistants to the Agent, Governor General, to three;

" 7, the reduction of the Residency Surgeon's Allowance of R150 for administrative duties;

" 8, 9, some reduction in the pay of certain clerks and servants;

" 12, abolition of one of the Superintendents of Police;

" 13, transfer of charge for pay of Principal, Mayo College, to Native States;

" 14, diminution of number of Hospital Assistants in reserve.

PUBLIC WORKS.

Expenditure in Public Works Department.

16. Turning now to the expenditure in the Public Works Department, the following Statement shows the number of officers employed under the two Superintending Engi-

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neers of Central India and Rajputana, and the Divisions to which they are attached :—

Rank of Officers.	CENTRAL INDIA.						RAJPUTANA.					Remarks.
	DIVISIONS.					Total.	DIVISIONS.		CHARGES UNDER NATIVE STATES.		Total.	
	Indore.	Mhow.	Gwalior.	Nagode.	Mhow Water Works.		Military Works.	Ajmere.	Jodhpur Railway.	Mewar, &c., Native States.		
Executive Engineers .	1	1	2	1	1	6	3	2	...	3	8	
Assistant ditto .	1	1	1	1	...	4	1	1	1	...	3	
TOTAL .	2	2	3	2	1	10	4	3	1	3	11	

Possible abolition of one Superintending Engineer.

17. The suggestion was made by Sir E. Bradford that one Superintending Engineer and one Examiner, Public Works Accounts, might be sufficient to carry on the work in both Rajputana and Central India. To this amalgamation, however, Sir Lepel Griffin, the Agent to the Governor General in Central India, is opposed on the grounds that—

(1) in point of area, the Central India charge is the largest in India;

(2) the present pressure of office duties, the Superintending Engineer being at the same time Secretary to the Local Administration, renders visits of inspection very difficult of arrangement;

(3) the subordination of the Superintending Engineer to two different masters would inevitably lead to inconvenience; and

(4) a large increase of work is anticipated in the dominions of His Highness the Maharajah Sindhia, owing to the supervision of that important State by the Government of India through a Council of Regency, necessitated by the death of the late, and the minority of the present, Maharajah.

The Government of India in the Foreign Department intimated its agreement with Sir L. Griffin's objections. We have, therefore, been in some doubt whether we ought to pursue the subject any further; but as on examination the case grew stronger and it seemed possible that the Government of India had not been in a position to consider the whole of the argument in favour of amalgamation, we have thought it right to lay the result of our further enquiries before it.

Test of the necessity for the appointment.

18. The argument from area does not seem to be a strong one, because though the area of the Central India charge is doubtless very large, almost the whole of the territory belongs to Native States, and the Superintending Engineer has not the same connection with works going on throughout it that he would have if it were all British territory.

The Superintending Engineers of both Central India and Rajputana have indeed other duties devolving on them in addition to the ordinary duties of like officers elsewhere, inasmuch as they act as advisers in Public Works matters to many of the Native States; and we do not overlook the difficulty in which the one Superintending Engineer might be if he were the adviser of two Agents to the Governor General. But the chief test of the amount of a Superintending Engineer's duties is the expenditure carried out under his orders. In order to ascertain what that expenditure is now and what it has been in previous years,

we have investigated the past history of Public Works in Central India and Rajputana.

Original creation of the appointment in 1863.

19. In 1862 the Public Works Department recommended the appointment of a Chief Engineer, 3rd class, for Central India and Rajputana to superintend the Imperial Public Works, and to act as professional adviser to the several Native States in this tract. It was further proposed that a portion of the salary of this officer might fairly be contributed by the several Native States concerned. This proposal was urged by the Governor General's Agents, Rajputana and Central India. The amount sanctioned for outlay on Public Works in Rajputana and Central India, in 1862-63, including R1,30,000 assigned to the Burwai Iron works, was as follows :—

	R
Original Works	4,13,161
Repairs	21,831
Establishment	29,421
Reserve	21,880
TOTAL	4,86,293
Ratio of outlay on Establishment to that on Other Heads	6·5 per cent.

The Financial Department at first declined to sanction the appointment, as there appeared to be no case for the proposed addition to the fixed expenditure of the Empire, and the area of the charge was considered to be too extensive to be superintended by one officer. The Public Works Department replied that the cost of the arrangement was estimated at from R20,000 to R25,000 annually, of which probably one-half at least would be contributed by the Native States in Central India, so that the charge against the Imperial Revenues would be about R10,000 to R12,000 a year. It was urged that this was not a large sum to devote to so important an object as the opening up of new roads and the development of Public Works in the Native States concerned. It was admitted that the area was large, but what was more especially wanted was to give the Political Officers in this region a professional adviser to assist them in dealing with the various works in progress in many of the Native States, who should be able to give a fair amount of supervision and inspection to the works undertaken by Native States within their circles, and at the same time check the operations of the Government officers in this part of India who would otherwise be virtually left without control.

With this explanation the new appointment was sanctioned and the appointment of a Superintending Engineer for Rajputana and Central India was notified on 1st August 1863. No action appears to have been taken towards carrying out the intention that the Native States concerned should contribute to the cost of the new office.

Alteration of charge in 1864.

20. In 1864 the whole of the Military Works at Mhow, Indore, Nasirabad, and Nimach and all the Civil Works in Central India north of the River Nerbudda were transferred from the Bombay Public Works Department to the Rajputana and Central India Circle; the Nasirabad and Nimach Divisions and all Civil Works in Rajputana being placed under the Governor General's Agent for Rajputana, and the Mhow Division, the Divisions of the Bombay and Agra Road, and all Civil Works in Central India, except the roads in Bundelkhand and in the

northern parts of the Gwalior territory then under the direction of the Government, North-Western Provinces, under the control of the Agent, Governor General, Central India.

Amount of work in 1865.

21. In 1865 the circle comprised the following seven divisions:—

1. Mhow Division.
2. Malwa Division, Agra and Bombay Road.
3. First Division, Mhow and Nasirabad Road.
4. Second ditto ditto.
5. Third ditto ditto.
6. Central India District Roads.
7. Nasirabad Division.

The establishment consisted of 7 Executive Engineers, 4 Assistant Engineers, 19 Upper Subordinates, and 11 Lower Subordinates.

The expenditure during the year 1865-66 was made up as follows:—

	Central India.	Rajputana.
	R	R
Original Works	4,62,500	3,05,670
Repairs	1,11,780	46,060
Establishment	1,26,250	76,020
Other Items	1,11,800	360
TOTAL	8,12,330	4,28,110
Ratio of outlay on Establishment to that on Other Heads	18·4	21·6

Creation of three Superintending Engineers in 1867.

22. In 1867 an important change was made; six divisions of Public Works within the area of Central India, attached to the 3rd Circle of the North-Western Provinces, were transferred to the Central India charge bringing their own Superintending Engineer with them. These divisions were—

1. Gwalior Division.
2. Gwalior Road Division (including the Fortress).
3. Jhansi Division.
4. Northern Division, Bombay and Agra Road.
5. Nowgong Division.
6. Bundelkhand Road Division.

The original Central India charge then consisted of four divisions—

1. Mhow Division.
2. The Malwa Division, Bombay and Agra Road.
3. First Division, Mhow and Nasirabad Road.
4. Second Division, ditto · ditto.

These remained directly under the Superintending Engineer, Central India and Rajputana, who was constituted Chief Engineer of all Public Works in Central India.

At the same time the Public Works in Rajputana consisting of—

(1) The Nasirabad Division;
(2) Third Division, Mhow and Nasirabad Road;
(3) The British control of the works under the Mewar and Jaipur States;

were constituted a separate Public Works charge under a Superintending Engineer. These changes were made on the ground that it was inconvenient

for one Superintending Engineer to be under two Administrative heads, and also inconvenient for the Governor General's Agent, Rajputana, not to have his responsible adviser in Public Works matters at hand.

It was allowed that the Rajputana charge was a small one; but it was desirable to make it an independent charge, and its importance would probably increase.

It was considered desirable to appoint a Superintending Engineer to the Rajputana charge, instead of a Superintendent of Works, as an officer of the former rank would be more likely to be detained longer in charge than one of the latter, who, if a good officer, would necessarily be soon promoted and removed.

Expenditure in 1868-69.

23. The expenditure during 1868-69 on the two charges was as under:—

	Central India.	Rajputana.
	R	R
Original Works	38,08,510	11,35,130
Repairs	5,48,430	45,360
Establishment	4,96,490	1,34,260
Other Items	2,30,930	—88,400
	50,84,360	12,26,350
Ratio of outlay on Establishment to that on Other Heads	10·8	12·3

The outlay on Original Works and Repairs in 1868-69 is thus classified:—

	Central India.	Rajputana.
	R	R
Military Works	27,00,420	7,93,850
Civil Buildings	1,60,420	58,080
Communications	14,96,110	3,28,560
TOTAL	43,56,950	11,80,490

Arrangement of divisions in 1872.

24. At the beginning of the year 1872, there were eight divisions in Central India, *viz.*:—

1. Agra and Bombay Road, Northern Division.
2. Agra and Bombay Road, Southern Division.
3. Mhow Division.
4. Gwalior Division.
5. Jhansi Division.
6. Nowgong Division.
7. Mhow and Nimach Road Divisions.
8. Bundelkhand Division.

During the year the Gwalior and Nowgong Divisions were made over to the Military Works Branch, and about the same time the Superintending Engineer transferred from the North-Western Provinces in 1867 was re-transferred to the Military Works Establishment, leaving six divisions in the Central India charge.

In the same year there were six divisions in Rajputana, *viz.*:—

1. Nasirabad Division.
2. Ajmere „
3. Erinpura „
4. Nimach Division.
5. Ajmere Irrigation Division.
6. Mayo College.

Political.

Section E.—Rajputana.

Expenditure in 1872.

25. The following outlay was incurred in 1872-73:

	Central India.	Rajputana.
	R	R
Original Works	5,03,450	5,71,440
Repairs	3,88,980	1,15,280
Establishment	3,08,590	2,82,970
Other Items	—1,730	22,700
TOTAL	11,99,290	9,92,390
Ratio of outlay on Establishment to that on Other Heads	34·6	39·8

And the outlay on Original Works and Repairs in 1872-73 was of the following nature:—

	Central India.	Rajputana.
	R	R
Military Works	2,38,160	2,38,430
Civil Buildings	54,260	66,400
Communications	6,00,010	2,60,550
Irrigation Works	...	1,21,340
TOTAL	8,92,430	6,86,720

The outlay on Establishment in this year was thus distributed:—

	Central India.	Rajputana.
	R	R
Direction	46,490	32,440
Construction	2,36,400	2,01,370
Accounts	25,700	25,810
Sundries	...	23,350
TOTAL	3,08,590	2,82,970

26. In 1876 the works at Deesa and Abu were transferred from Bombay to Rajputana. In that year, the Divisions under the two Administrations were as under:—

Central India.	Rajputana.
1. Mhow Division.	1. Abu Division.
2. Nimach Division.	2. Nasirabad Division.
3. Southern Road Division.	3. Mayo College Division.
4. Northern Road Division.	4. Merwara Irrigation Division.
5. Bundelkhand Road Division.	5. Erinpura Division.

Political.

Section E.—Rajputana.

Outlay in 1876-77.

27. The outlay during 1876-77 was as follows:—

	Central India.	Rajputana.
	R	R
Original Works	4,51,030	2,81,680
Repairs	3,85,990	2,20,210
Establishment	3,20,670	2,31,170
Other Items	—82,950	4,520
TOTAL	10,74,740	7,37,580
Ratio of outlay on Establishment to that on Other Heads	42·5	45·8

The outlay on Original Works and Repairs during 1876-77 was—

	Central India.	Rajputana.
	R	R
Military Works	2,97,760	2,10,700
Civil Buildings	36,830	89,390
Communications	5,02,430	1,33,900
Irrigation Works	...	67,900
TOTAL	8,37,020	5,01,890

28. In 1882 the divisions were—

Central India.

1. Indore Division.
2. Mhow Division.
3. Nimach Division.
4. Gwalior Division.
5. Nagode Division.

Rajputana.

1. Military Works and Roads Division.
2. Mayo College Division.
3. Ajmere Division.

And at the present time they are—

Central India.

1. Indore Division.
2. Mhow Division.
3. Gwalior Division.
4. Nagode Division.
5. Mhow Water-works Division.

Rajputana.

1. Military Works and Roads Division.
2. Ajmere Provincial Division.

29. The outlay incurred during 1882-83 was:—

	Central India.	Rajputana.
	R	R
Original Works	3,59,830	2,78,160
Repairs	3,98,820	1,92,020
Establishment	2,68,670	1,74,350
Other Items	96,050	27,790
TOTAL	11,23,370	6,72,320
Ratio of outlay on Establishment to that on Other Heads	31·4	35·0

Political.

Section E.—Rajputana.

The distribution of the outlay on Works and Repairs in 1882-83 is as follows :—

	Central India.	Rajputana.
	R	R
Military Works	1,48,240	1,22,530
Civil Buildings	94,500	2,00,140
Communications	5,15,910	94,740
Irrigation Works	...	52,770
TOTAL	7,58,650	4,70,180

30. The budget of the present year 1886-87 provides for the following expenditure : —

Estimated expenditure of 1886-87.

	Central India.	Rajputana.
	R	R
Original Works	1,09,600	1,55,100
Repairs	3,26,100	1,56,900
Contributions	1,82,800	60,000
Tools and Plant	26,100	5,300
Irrigation	...	32,200
Establishment	2,87,300	1,85,200
TOTAL	9,32,200	5,94,700
Percentage of outlay on Establishment to that on other heads	44·6	45·2

The distribution of the proposed outlay is as follows :—

	Central India.	Rajputana.
	R	R
Military Works	1,14,000	1,13,300
Civil Buildings	32,000	62,800
Communications	2,90,000	1,35,900
Irrigation Works	...	32,200
Contributions	1,82,800	60,000
TOTAL	6,18,800	4,04,200

The details of the cost of the establishment are thus stated :—

	Central India.	Rajputana.
	R	R
Superintending Engineer	47,900	34,800
Executive Establishment	2,01,500	1,12,600
Barrack Establishment	10,300	7,000
Toll Collection and Police	2,800	...
Special Revenue Establishment (Tanks)	...	1,400
Account Establishment	24,800	19,500
Colonel Jacob's military pay	...	9,900
TOTAL	2,87,300	1,85,200

Political.

Section E.—Rajputana.

Suggestions for economy.

31. The conclusion we draw from this historical and statistical summary is that three suggestions may be made. First, that one of the two Superintending Engineers should be abolished and the whole of the works in Rajputana and Central India should be placed under a single officer. Second, that one account office should suffice instead of two. Third, that the time has come when the cost of maintaining the roads and constructing new ones in Native States should cease to be borne by the Imperial Treasury.

Increase of proportionate cost of establishment.

32. With regard to the abolition of one of the two Superintending Engineers, the immense increase in the ratio of the cost of establishment to the outlay on works cannot escape observation. When the two appointments were sanctioned in 1868-69, the ratio was 10·8 and 12·3 per cent. in Central India and Rajputana, respectively: it is now 44·6 and 45·2 per cent. The establishment in Central India costs now about 58 per cent. of what it did in 1868-69, but the outlay on works has fallen to about 15 per cent. of the amount expended in that year. The establishment in Rajputana is more expensive now than it was in 1868-69; but the outlay it supervises is less than a half of what it was then. In 1868-69 one Chief and one Superintending Engineer in Central India supervised an expenditure of R13,56,000, and one Superintending Engineer in Rajputana an expenditure of R11,80,000; now two Superintending Engineers supervise an expenditure of R10,23,000, or less than the least of the two charges in 1868-69. It appears obvious, therefore, that an attempt ought to be made to reduce the cost of the establishment, and the first suggestion that naturally occurs is to abolish one of the two Superintending Engineers. When the cost of establishment reaches such a height as 45 per cent., we hardly think any argument from administrative convenience should be allowed to outweigh the necessity of economy.

Decrease in work of Superintending Engineers.

33. Government will always find it necessary to maintain a small staff of officers in the two Agencies for looking after the Military, and Imperial Civil, buildings, as well as the Civil and Irrigation works in Ajmere and Merwara, and these officers as well as the Superintending Engineer in charge of these works in the two Agencies, should be utilised as professional advisers to the Native States, and to inspect as many of the works in these States as possible each year. By being relieved of the charge of outlay on communications, as we suggest below, the Superintending Engineer would find his office work very much reduced, and would be able to devote a considerable portion of his time to inspections. If this course be carried out, no necessity of maintaining a second Superintending Engineer would probably exist, and the one officer would be able to carry out the Public Works duties of both Administrations.

Two Account offices to be amalgamated.

34. The second suggestion which we have to offer is that, even if the two Superintending Engineers should be maintained, the two account offices should be amalgamated under a single Examiner. In January 1869, after the transfer of six divisions from the North-Western Provinces to Central India, a separate Controller was appointed for Central India and Rajputana. Up to this date the audit of the Public Works Accounts of Central India and Rajputana had been carried out by the Controller, Public Works Accounts, North-Western Provinces.

Political.

Section E.—Rajputana.

Reasons for the creation of a second office.

35. In July 1869 the Agent to the Governor General, Rajputana, brought to notice the great inconvenience which was caused by not having an account officer at a reasonable distance. At that time there were six divisions in Rajputana instead of two as formerly, and the expenditure was much increased in consequence of the famine. Two divisions had to send their accounts 250 miles by dâk-runners and 430 miles by mail-cart to Indore, the new head-quarters of the "Controller." The post from Ajmere to Indore then occupied from seven to nine days in transit, and Erinpura must have been from ten to twelve days' post from Indore. It was therefore recommended that an account office should be opened at Ajmere, where there was plenty of accommodation.

Establishment of two offices in 1869.

36. On these grounds the Government of India (27th September 1869) sanctioned the creation of a separate office of account. The existing office contained ten accountants drawing the pay of their grades, and eight clerks at R495: this number was to be divided between the two offices, and the only extra expenditure would be the salary of an additional Controller (now called Examiner) in the 4th or 5th class, who might at first be in the 5th class at R600, and a sum of R15 per mensem for office servants.

Present Establishment.

37. The present expenditure on the two offices is as follows:—

	Central India. R		Rajputana. R
1 Examiner	800	1 Examiner	800
3 Accountants	750	2 Accountants	351½
3 Clerks	233	4 Clerks	219½
5 Servants	39	4 Servants	28
Temporary establishment	50	Temporary Establishment	25
TOTAL	1,872	TOTAL	1,423¾

Outlay on Public Works compared.

38. The outlay in the two Agencies in the years 1868—71 and 1884—87 is as follows:—

Central India.

	1868-69.	1869-70.	1870-71.	1884-85.	1885-86.	1886-87.
	R	R	R	R	R	R
Imperial	48,86,000	29,14,000	20,05,000	7,81,700	8,26,824	6,95,000
Contributions	1,98,000	2,53,500	2,69,000	1,87,400	2,71,143	2,37,200
TOTAL	50,84,000	31,67,500	22,74,000	9,69,100	10,97,967	9,32,200

Rajputana.

	1868-69.	1869-70.	1870-71.	1884-85.	1885-86.	1886-87.
	R	R	R	R	R	R
Imperial	12,21,300	11,61,200	8,48,800	4,69,300	3,63,770	5,04,600
Local	...	...	...	14,600	21,930	24,000
Contributions	5,000	1,65,700	1,16,800	71,300	51,821	66,100
TOTAL	12,26,300	13,26,900	9,65,600	4,95,200	4,37,521	5,94,700

Political.

Section E.—Rajputana.

Reasons for second account office no longer exist.

39. It will be seen from the above that a very large reduction has taken place in the amount of the outlay. The postal service has also been very much expedited, and it is now probable that no divisional head-quarters is more than three days' post from Indore. Under these circumstances, it seems clear to us that no case exists for the maintenance of a second accounts office. It is probable that this will lead to a saving of about R200 a month besides the pay of one Examiner.

Native States to pay for their own roads.

40. Our third suggestion is that the time has now arrived when the Government should make over to Native States the charge of the roads which run through their territory. It was formerly necessary, on Imperial grounds, for the Government of India to construct and keep up the great arterial line of the Agra-Bombay road, but the necessity of this road for through communication is now superseded by the railway, and the road itself mainly serves local convenience. The revenues of the Native States must have benefited considerably from the railways constructed in their territories by Government, and they might well construct and maintain the roads at their own cost.

Details of original works.

41. The Imperial grants for outlay on civil work during 1886-87 are thus distributed:—

Central India.

	R	R
NEW WORKS—		
Civil Buildings—		
Addition to Opium godown, Indore	4,000	
Minor new works	8,000	
		12,000
Communications—		
Nowgong and Sutna Road	7,000	
Banda and Saugor Road	44,000	
Minor Works	4,000	
		55,000
		67,000
REPAIRS—		
Civil Buildings	20,000	
Communications	2,35,000	
		2,55,000
		3,22,000

Rajputana.

NEW WORKS—		
Civil Buildings—		
Improvements to Treasury buildings, Ajmere	6,400	
Extension of Central Jail, Ajmere	18,600	
Minor Works	10,900	
		35,900
Communications—		
Road from Abu to Abu Road Station	32,800	
Bridge over Banas River	21,000	
Road from Kotra to Kherwara	8,200	
Minor Works	6,500	
		68,500
		1,04,400
REPAIRS—		
Civil Buildings	21,200	
Communications	51,500	
		72,700
		1,77,100

Political.

Section E.—Rajputana.

Nature of outlay on original works.

42. The outlay on Civil Buildings is all connected with the Government buildings in the two Agencies, and this must doubtless continue to be borne by the State. Among Original Works the road from the Railway Station to Abu is one which is partly of an Imperial nature, though the Sirohi State, which heavily taxes all travellers by it, has also a large interest in it; but the other roads appear to be of the nature above described, being either superseded by the Railway, as far as military importance is concerned, or else of purely local utility.

Details of outlay on repairs.

43. The following details of the Expenditure of 1885-86 on Repairs and Communications will serve to show how far the Expenditure on Repairs is devoted to Roads in British or Native Territory:—

Central India.

	Total outlay.	Contributions.
	R	R
Metalled Roads—		
Agra and Bombay	1,37,317	30,817
Mhow and Nimach	19,987	
Nimach and Nasirabad	2,385	
Mhow and Khandwa	4,273	
Indore and Simrole	1,825	
Gwalior and Jhansi	24,630	7,420
Jhansi and Sipri	10,134	6,751
Gwalior and Etawah	15,618	6,162
Agra Loop Line	2,238	785
Sipri Loop Line	2,233	
Gwalior Fort	3,173	1,052
Red Road, Gwalior	262	
Jhansi and Nowgong	1,243	
Nowgong and Satna	17,213	213
Great Deccan	2,149	
Banda and Saugor	5,658	
Nowgong and Srinaggar	2,828	
Dewas and Ujjain	4,029	1,030
Dhar branch	3,467	3,074
Dewas and Ashta	7,044	1,420
Ujjain and Agar	3,852	
Total Metalled Roads	2,71,558	58,724
Unmetalled Roads—		
Nagode and Kalinger	717	
Boat-Bridges and Ferries—		
Agra and Bombay Road	1,892	1,892
Gwalior and Jhansi Road	2,286	2,286
Jhansi and Nowgong Road	394	394
Dewas and Ujjain Road	163	163
Nowgong and Satna Road	1,209	1,209
Total Boat-Bridges and Ferries	5,944	5,944
GRAND TOTAL	2,78,219	64,668
Deduct Contributions	64,668	
Net, Imperial outlay	2,13,551	

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Section E.—Rajputana.

The amount expended under contributions was received from the following sources:—

	R	R
Sindia State	58,511	
Rewa State	116	
Abkari collections	97	
Scindia Ferry Fund	2,286	
Toll collections	3,658	
TOTAL	64,668	

Rajputana.

Metalled Roads—		
AGRA AND AHMEDABAD ROAD—		
Kishengarh Section	700	
Ajmere-Merwara	9,880	
Serohi State	1,820	
		12,100
MHOW AND NASIRABAD ROAD—		
Ajmere-Merwara	17,700	
Mewar Territory	1,000	
		18,700
Roads in and about Nasirabad Cantonment		2,050
Total Metalled Roads		33,150
SEROHI STATE—		
Roads in and about Abu		2,709
Roads from Abu to the plains		3,254
District Roads Ajmere-Merwara		4,570
Dak Bungalow Establishment		1,300
Total Expenditure on Repairs		44,983

Suggestions how far applicable.

44. We are not in a position to state what portion of these roads are in British Territory, and what portion are in Native States, but, as far as we are acquainted with the facts, it seems that the expenditure in Rajputana is to a great extent incurred in British Territory, and that in Central India mainly within the territory of Native States. It seems clear that only a comparatively small portion of the outlay debitable to them is borne by these Native States, and our examination of the details leads us to think that the suggestion we have made on this subject should be recommended to the Government of India. The Native States should take over and maintain the roads constructed in their territories, guaranteeing that all roads already constructed will be efficiently maintained, or else they should contribute the necessary funds to Government to allow of this being done.

Saving by this suggestion.

45. If the course advocated can be carried out, it appears probable that Imperial outlay on the repairs to communications could be reduced in the two Agencies by at least 2 lakhs a year, and that the future outlay on new Imperial civil works should stand at least 1 lakh less than it is at present.

Saving from abolition of one Superintending Engineer and one Examiner of Accounts.

46. The saving from the abolition of one Superintending Engineer will amount to about R13,000 per annum, and that from the amalgamation of the account offices, supposing that an Examiner, 3rd class, 3rd grade, is abolished, about R10,000 per annum. The offices are small, and it is doubtful whether the amalgamation in either case will lead to more reduction in the clerical establishments, than what has been anticipated in paragraph 39.

The 22nd February 1887.

Political.

Section E.—Rajputana.

Detailed Statement of the Agency Establishments.

DESCRIPTION OF APPOINTMENT.	RAJPUTANA.						AGENCIES.																		REMARKS.
	ENGLISH OFFICE.		TREASURY. (a)		PERSIAN OFFICE.		MEWAR.		JAIPUR.		JODHPUR.		HARAOTI.		BHARTPUR.		SUJANGARH.		KERWARA.		KOTRA.		BANSWARA.		
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	
		R		R		R		R		R		R		R		R		R		R		R		R	
Clerks	1	275	1	150	...	...	1	200	1	212-8	1	157-8	1	120	1	65	1	70	1	40	1	30	1	100	
Do.	1	187-8	1	50	...	..	1	50	1	68-12	1	46-4	1	30	...	...	...	...	...	...	...	...	...	...	
Do.	1	137-8	1	40	...	...	1	30	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do.	1	120	1	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do.	1	107-8	1	30	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do.	1	93-12	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do.	1	66-4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do.	1	45	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do.	1	35	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Confidential Clerk	1	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Mir Munshi	...	...	...	...	1	200	1	100	1	118-12	1	118-12	1	100	1	40	1	50	1	30	1	25	1	40	
Naib "	...	...	...	...	1	70	1	40	1	46-4	1	41-4	1	30	1	20	...	...	1	25	...	...	1	15	
Second "	...	...	...	...	1	50	1	30	...	...	1	30	...	...	...	...	...	...	...	...	...	...	...	...	
Third "	...	...	...	...	1	35	1	20	...	...	1	8	...	...	...	...	...	...		...	...	...	...	...	
Record-keeper	...	...	...	...	1	30	...	...	1	30	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Treasurer	...	...	1	150	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Naib Treasurer	...	..	1	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
" "	...	...	1	30	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Accountant	...	...	1	40	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Shroffs	...	...	1	20	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
"	...	...	5	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total English Offices	10	1,267-8	5	320	...	...	3	280	2	281-4	2	203-12	2	150	1	65	1	70	1	40	1	30	1	100	
Average pay of do.	...	126-12	...	64	...	...	...	93-5	...	140-10	...	101-14	...	75	...	65	...	70	...	40	...	30	...	100	
Total Vernacular offices	...	...	10	365	5	385	4	190	3	195	4	198	2	130	2	60	1	50	2	55	1	25	2	55	
Average pay of do.	...	...	...	36-8	...	77	...	47-8	...	65	...	49-8	...	65	...	30	...	50	...	27-8	...	25	...	27-8	
Servants.																									
Daftaris	2	25	...	...	...	...	1	16	1	12	1	12	1	12	1	8	...	...	...	...	...	...	...	..	
Farashes	1	6	...	...	...	...	1	5	1	5	1	5	1	5	...	...	...	...	1	4	...	...	1	7	
Jemadars	1	13	...	...	...	...	1	10	1	12	1	8	1	12	1	8	...	...	...	...	...	...	...	...	
Chobdars	7	56		...	...	...	2	16	2	16	1	7	1	8	...	...	...	...	...	...	...	...	...	...	
Chaprassis	16	80	2	12	...	...	5	25	6	30	4	20	6	30	6	24	1	6	6	36	4	24	5	25	
Bhistis	1	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	
Sweepers	1	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Tindals	1	7	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	...	...	...	
Kalassis	2	10	...	...	...	...	1	5	...	...	1	7	...	...	...	...	1	7	...	...	...	...	.	...	
Hamals	2	12	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Total Servants	34	218	2	12	...	...	11	77	11	75	9	59	10	67	8	40	2	13	7	40	4	24	6	32	
Average pay, Servants	...	6-7	...	6	...	...	...	7	...	6-13	...	6-9	...	6-12	...	5	...	6-8	...	5-11	...	6	...	5-5	

(a). This is the Ajmere Treasury Establishment, and is charged under Land Revenue in the Ajmere Accounts.

SECTION F.—INDORE.

General abstract.

The following is an abstract, according to major heads, of the expenditure of the Indore Treasury for the last five years taking Revised figures for 1885-86 and Budget figures for 1886-87 :—

In tens of Rupees—Figures to the left of the decimal point express Thousands of Rupees.

	1882-83.	1883-84.	1884-85.	1885-86, Revised.	1886-87, Budget.
Interest on Ordinary Debt	6,37·91	6,25·59	6,38·27	4,50·00	4,50·00
Interest on Other Obligations	3·16	2·86	2·60	...	...
Refunds and Drawbacks	·19	·01	·13	·25	·12
Assignments and Compensations	64·47	1,02·83	97·27	29·48	29·48
Land Revenue	3·79	1·96	4·06	3·20	3·08
Opium	12·78	12·75	13·03	13·40	14·18
Stamps	1·31	1·29	1·49	1·36	1·40
Forests	·69	·50	1·20	1·25	1·39
Registration	·19	·19	·19	·19	·22
Law and Justice	31·81	41·63	42,96	43·56	43·72
Police	30·38	33·79	36,52	35·55	36·02
Education	12·36	13·88	14·39	14·91	16·97
Ecclesiastical	17·53	17·02	17·21	16·80	17·00
Medical	13·52	15·56	13·39	14·03	13·75
Political	2,33·14	2,19·63	2,24·29	2,22·99	2,27·29
Scientific, &c., Departments	2·12	·15	·17	...	..
Territorial, &c., Pensions	26·89	25·50	27·51	26·50	26·02
Civil Furlough Allowance	1·70	...	·44	...	...
Superannuations	19·21	14·39	25·40	28·37	27·83
Miscellaneous	8·21	7·46	10·45	10·60	11·30
Public Works, &c.	·39	·69	6·27	5·25	13·13
TOTAL	11,21·75	11,37·68	11,77·24	9,17·69	9,32·90

Details of Expenditure.

2. Further details of the expenditure are given in the Statement A appended to this Note, in which the Local and Imperial expenditure are distinguished. Such of the items in that Statement as call for explanation or remark are mentioned in the following paragraphs.

LAND REVENUE.

Charges of Manpur pargana.

3. The charges on account of the Manpur pargana include a moiety of the following establishment charges, the other moiety being charged under Law and Justice :—

	R
Kamdar	50
Head Karkun	20
Assistant „	15
Jemadar	14
12 Peons at R6	72
1 Choudhari	2½
Shahgird Pesha (*i.e.*, menials)	3
	176½ a month
	or 2,118 a year.

This pargana is British territory; it is under the immediate management of the

Political.

Section F.—Indore.

Political Agent, Bhopawar. The following account of the Revenue and Expenditure of the pargana for 1883-84 and 1884-85 is given in the Central India Agency Administration Report for 1883-84 and 1884-85. The figures do not agree, where a comparison can be made, with those in the Accounts, nor are the differences susceptible of explanation here :—

REVENUE.	1883-84.	1884-85.	EXPENDITURE.	1883-84.	1884-85.
	R	R		R	R
Land Revenue	5,244	5,438	Land Revenue	1,202	1,195
Sayer—Miscellaneous	2,304	4,106	Public Works	961	2,850
Abkari	2,005	2,180	Law and Justice	1,293	1,395
Stamps	734	632	Education	996	1,024
Law and Justice	367	185	Forest Establishment	840	1,323
			Miscellaneous	10	10
TOTAL	10,654	12,541	TOTAL	5,302	7,797
Cash Balance from preceding year	1,603	4,255	Cash sent to Indore	2,500	5,500
			Book credit for grass supplied to Commissariat Department	200	793
			Cash balance at end of year	4,255	2,706
GRAND TOTAL	12,257	16,796	GRAND TOTAL	12,257	16,796

Petty Construction and Repairs.

4. The charges falling under the head of Petty Construction and Repairs are for sinking new and repairing old wells for purposes of irrigation, and for repairs to roads in the Manpur pargana. These are really Public Works charges; and it is not understood why they are classed under the head of Land Revenue.

OPIUM.

Opium Department: its work.

5. The work of the Opium Department is to collect the Government revenue, and to issue passes for all opium declared for export to China or British India or to States beyond the limits of Central India. The head of the Opium Department in Central India is the 2nd Assistant to the Agent, Governor General, who is *ex-officio* Deputy Opium Agent. Under him are six Assistant Opium Agents, of whom one only, the Officer stationed at Rutlam, is paid by Government. The others are stationed at Ujjain, Dhar, Chittor, Bhopal, and Mandsaur, and are paid by the States in whose territory they are located. In the case of exports to China the duty is collected by means of hundis drawn on Bombay, which are remitted to the Bank of Bombay for credit to Government. In the case of other exports the duty is levied in cash or hundis and remitted to the Administration to whose territory the opium is consigned. The duty levied during a year averages R2,43,99,765 on Imperial and R8,71,779 on Provincial exports.

The Assistant Opium Agents, besides supervising generally the work of the Sub-Agencies, supervise the weighments of opium, issue passes for opium for export to China, and collect the Government revenue from such exports. The Deputy Opium Agent (1) exercises a general control over the collections, collects the revenue from and issues the passports for opium exported to British India or States beyond the limits of Central India; (2) exercises a general

supervision of the Sub-opium Agencies; and (3) collects the revenue from opium for export to China which is brought to the scales at Indore.

The procedure in respect of weighment is thus described by the Agent, Governor General :—

"Opium for export to China is brought by the merchants to the opium godown, where the chests are laid out and numbered, and duty levied at the rate of R650 for each 140¼lb or one chest. A certain percentage of the chests are then opened, and the contents weighed to ensure that more than the authorised quantity does not pass, and after being closed in the presence of the Opium Agent, they are sent in charge of the officials of the Department to the station and are taken over by the station-master. To further check the weight the whole of the chests are weighed unopened and their weight entered in the passport. Passports for exports to China are issued by the Deputy Opium Agent or by any of his assistants, but the assistants daily submit a register showing what passports are issued, the whole of which are entered in one register at the Head Office at Indore, and forwarded in triplicate to Bombay. In the case of provincial exports the procedure for weighment is the same, but all passports are issued from the Indore Office and sent to the Agency, from which the opium is to be exported. The Indore Office also forwards the duty to the Provincial Governments."

6. The establishment maintained for carrying out the duties described in the preceding paragraph are detailed below :—

Its establishment.

Name of Post.	Agencies paid by the Government of India.				Agencies paid by the Native States.										Remarks.
	Indore.		Rutlam.		Dhar.		Ujjain.		Chittor.		Bhopal.		Mandsaur.		
	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	No.	Salary.	
		R		R		R		R		R		R		R	
Assistant Opium Agent	...	...	1	300	1	200	1	300	1	300	1	300	1	250	
Head Clerk and Accountant	1	180	...	...	...	...	...	...	...	...	...	...	...	...	
Registrar & Examiner	1	90	...	...	...	...	...	...	...	...	...	...	...	...	
Writer and Sealer of Passports	1	60	...	...	...	...	...	...	...	...	..	...	..	...	
Writer	1	50	1	20	1	20	1	40	1	50	1	45	1	35	
Treasurer	1	70	...	...	...	...	...	...	...	...	...	...	...	...	
Pandit	1	30	1	20	...	...	...	...	1	25	1	10	1	10	
Weighman	1	16	...	...	1	6	1	10							
Daftari	1	10	...	...	...	...	...	...	...	...	...	...	...	...	
Jemadar	1	15	...	...	...	...	1	8	1	8	1	8	1	9	
Duffadar	1	12	...	...	...	...	...	...	...	...	...	...	...	...	
Head Warder	1	9	...	...	...	...	...	...	...	...	...	...	...	...	
Markers	2	16	...	...	...	...	...		...	...	...	...	...	...	
Chaprasis	9	63	6	36	3	15	6	36	4	24	3	18	3	18	
Farrash	1	5	...	...	...	..	...	...	...	...	...	...	...	...	
Bhisti	1	2	...	...	1	5	1	2	1	5	1	3	1	2	
Sweeper	1	5	1	4	1	4	1	4	1	4	1	4	1	2	
Total	25	633	10	380	8	250	12	400	10	416	9	388	9	326	

The duties attached to the several clerical appointments are as follows :—

Head Clerk and Accountant—General supervision and attendance at weighments.

Registrar and Examiner—Book-keeping, preparing returns and examination of papers.

Writer and Sealer of Passports—Preparing Passports, registers and returns.

Writer—Preparing returns and miscellaneous clerical work.

Pandit—General assistance in weighments, including checking of hundis presented.

Treasurer—The opium cess dues from Sub-Opium Agencies are cashed through him, and the collections are held in deposit with him till they are credited monthly into the treasury. The Hamali cess accounts are kept by him, and pass-duty hundis before acceptance are sent to him for check and levy of cess dues.

The duties of the weighman are to weigh opium, and of the markers the number, &c., on the packages of opium brought to the scales. Chaprasis have to be present at weigh-

ments to prevent smuggling while the chests are being opened and closed, and consignments of opium are sent in charge of them from the godown to the railway station.

Could not the work of the Treasurer be done by the Treasury Treasurer, and why should not the cess dues be paid in as received, instead of once a month?

Miscellaneous charges.

7. The expenditure under Miscellaneous is larger in 1886-87, as provision was made for the following special charges :—

	R
Purchase of new scales	400
„ of furniture	300
Biennial charge for liveries	400
TOTAL	1,100

STAMPS.

Salaried establishment.

8. The establishment charges under the head of Stamps are for—

	R
1 Clerk at Mhow at R33 per mensem	396
1 „ at Nimach at R18 „	216
TOTAL	612

There are no civil treasuries at Mhow and Nimach; and the Stamp clerks are, therefore, attached to the Cantonment Magistrates' Courts for the sale of stamps, for which discount is not allowed, and which licensed vendors cannot accordingly be expected to sell. The value of stamps sold in 1885-86 was—

	R
Mhow	19,400
Nimach	19,780

There seems to be no good ground for the much higher rate of pay given to the clerk at Mhow, but also it appears to us to be quite unnecessary to have special clerks at all for these small sales. At Mhow this clerk also does the registration work (for which he receives extra remuneration); but the duties in that Department must be extremely light; and there does not appear to be sufficient work to justify the employment of a clerk at either of these places. The sale of stamps should be carried out as part of the ordinary duties of the Cantonment Magistrate's clerical establishment; or, if necessary, a small discount might be allowed on the sale of all stamps, so as to permit of the licensed vendors doing all the work. This would probably be much more economical than the employment of a special establishment.

FORESTS.

Subordinate establishment.

9. The subordinate Forest establishment is maintained for the Manpur Forest Reserve, which contains a large quantity of valuable teak timber. The following are the details of the establishment :—

	R
1 Jungle Darogha	15
2 Moharrirs at R8	16
1 Duffadar	10
2 Servants at R9	18
2 Forest Guards at R6	12
5 „ „ at R5	25
TOTAL	96

Political.

Section F.—Indore.

In the report for 1884-85 it is stated that working plans for the cuttings and conservation of the forest had been drawn out, and the forest had been divided into compartments, of which it was intended to cut only one a year; the net income of the compartment cut was only R258. This seems but a small return for the expenditure on establishment. Grass is, however, also supplied to the Commissariat Department at Mhow from the forest, and a book credit is given for this, which amounted in 1884-85 to R793 and in 1885-86 to R1,489.

REGISTRATION.

Establishment charges.

10. The establishment charges consist of two allowances of R8 each given to the Stamp Clerk and the Serishtadar in the Cantonment Magistrate's Office at Mhow for performing the work connected with the registration of deeds, &c. The number of deeds registered during 1885-86 was only 107, which is barely one deed every third day. The small amount of work involved should be done by the establishment of the Cantonment Magistrate without any extra remuneration; and these allowances should be withdrawn.

LAW AND JUSTICE.

Small Cause Courts.

11. There are two Courts of Small Causes, one at Mhow and the other at Nimach; the Cantonment Magistrates are the presiding officers of these Courts, and their whole pay is provided under Criminal Courts. The jurisdiction of the Courts extends to all suits arising within the local area comprised within the cantonments and the Sindia-Nimach State Railway lands. The work of these Courts for 1884-85 and 1885-86 is abstracted below—

	Mhow.		Nimach.	
	1884-85.	1885-86.	1884-85.	1885-86.
Small Cause Courts suits .	1,128	724	239	288
Other suits . . .	56	50	27	25
Execution cases . . .	720	881	162	196

The establishment of the Mhow Court only is charged under this head.

The Nimach establishment was originally granted under the same order, but it is charged entirely under Criminal Courts. It will be more convenient to treat both establishments together under Criminal Courts—(see paragraph 13).

Cantonment Magistrates.

12. There are two Cantonment Magistrates and one Assistant Cantonment Magistrate; one Cantonment Magistrate and the Assistant Cantonment Magistrate are stationed at Mhow, and the other Cantonment Magistrate at Nimach. The Cantonment Magistrates get a staff allowance of R300 each, and the Assistant Cantonment Magistrate of R100 in addition to the staff corps pay of rank. The appointment of Assistant Cantonment Magistrate is usually, although not at the present, held in addition to his other duties by an Officer of the Native Infantry at the station.

The total number of criminal cases disposed of in 1885-86 is—

Cantonment Magistrate, Mhow	88
Assistant Cantonment Magistrate, Mhow	411
Cantonment Magistrate, Nimach	270
	769

Political.

Section F.—Indore.

The Agent, Governor General, considers that the employment of three whole-time officers is not necessary. The appointment of an Assistant Cantonment Magistrate is, he thinks, unnecessary. Far larger cantonments in the Punjab have no Assistant, and the heavy part of the treasury work is done at Indore. The light work at Nimach could easily be done by a staff officer in addition to his other duties, but the allowance must not be less than R200, as a competent and experienced officer cannot be obtained for less. We agree in these suggestions.

Establishment of Courts.

13. The establishment of the Courts at Mhow and Nimach, for both civil and criminal work, are detailed below—

MHOW.	R
Clerk of Court	200
Serishtadar	55
Nazir	38
Moharrir	18
Daftari	9
Two Bailiffs	14
Sweeper	4
TOTAL CHARGED UNDER SMALL CAUSE COURT	338
English clerk	36
Mutsuddi	15
Marathi Karkun	7
Assistant Magistrate's Moharrir	15
TOTAL CHARGED UNDER CRIMINAL COURTS	73
GRAND TOTAL	411

NIMACH.	R
Head Clerk	70
Serishtadar	45
Nazir	30
Second Clerk	18
Record-keeper	9
Jemadar	7
Peon	6
Sweeper	5
TOTAL CHARGED UNDER CRIMINAL COURTS	190

The establishments of both of these Courts appear to us to be much stronger than can be required, having regard to the work done as detailed in the two preceding paragraphs.

The Nimach Court has about one civil suit and one criminal case each working day. For the disposal of this work and for the English correspondence of his office, the Cantonment Magistrate has an establishment of four clerks costing R163 a month. In the Mhow Court, taking the work of both the Magistrate and the Assistant together (as presumably the establishment works as one), there are three or four civil suits and two criminal cases a day. For this work there are seven clerks, and the Head Clerk receives R200 a month. There cannot, in our opinion, be any necessity for so highly paid a Clerk of the Court. The highest paid member of such an establishment would be well remunerated at R100 a month. That portion of the Mhow establishment which is charged to Criminal Courts was, at one time, charged to the Cantonment Fund; but from April 1884 it has been charged to Imperial, as it was said to be employed almost entirely on imperial interests. This transfer accounts for the increased charge as compared with 1883-84.

Some rule should apparently be laid down for the proper classification of the establishment charges of these Courts.

Political.

Section F.—Indore.

Office-rent.

14. The charge for office-rent is for the Court of the Cantonment Magistrate at Nimach. The expenditure is said to be incurred, pending the construction of a Court-house there; but it has now been paid for nearly 20 years, having been sanctioned in April 1868. The charge is R30 a month.

Jail charges under Law and Justice.

15. The Jail charges falling under the head of Law and Justice are those for the Manpur pargana Jail; the jails under political officers are debited under the head of Political. The charges shown for travelling are for a Hospital Assistant transferred to this Jail from elsewhere.

POLICE.

Nagode Railway Police.

16. The Nagode Railway Police are maintained for the protection of that part of the Jubbulpore Branch of the East Indian Railway which passes through the Native States of Maihar, Rewah, Nagode, Sohawal, Panna, Kothi, and Pathar Kachar or Baronda. The force is quite distinct from that of the general Railway Police Force for the whole line from Jubbulpore to Allahabad. The force is employed in patrolling the line running through the above States, aiding in the detection, apprehension and transmission of all persons suspected of having committed offences within the limits of the Railway. In short, the force is available for all duties naturally devolving on an external or District Police, and is under the direct control of the Political Agent, Baghelkhand, with the view of securing the co-operation of Native Rulers in the pursuit and arrest of criminals.

The total length of the portion of the line traversing the Native States is 89½ miles. The cost of the force is—

	R
1 Native Superintendent	125
1 Sub-Inspector	60
3 Head Constables @ 15	45
5 Constables @ 8	40
1 Constable	7
37 Constables @ 6	222
TOTAL	499 × 12 = 5,988

The force is extremely large for so short a mileage, and should apparently be paid for by the Native States concerned. The Head Constables and Constables, who alone are supplied with clothing, contribute one anna per rupee of salary towards the cost of clothing. This contribution is not, however, sufficient to cover the whole cost, and a grant of R300 per annum is made from Imperial Revenues. This is the item provided in the Budget.

Holkar-Sindia State Railway Police.

17. The Holkar and Sindia Northern State Railway Police has now been amalgamated with the Rajputana-Malwa State Railway Police Force. The whole force is in charge of the Railway Police Superintendent at Ajmere, with two Assistant Superintendents for different portions of the line. We have submitted our recommendations regarding the general control of the force in paragraph 12 of our Note (Section E of this Chapter) on the Rajputana expenditure.

The present strength of this branch of the force is:—

	R
3 Sub-Inspectors (R70, R50, and R30)	150
19 Head Constables (4 at R25, 4 at R20, 5 at R15, and 6 at R10)	315
92 Constables (46 at R8, and 46 at R7)	690

Political.

Section F.—Indore.

The constables and head constables are supplied with clothing at Government expense, at R10 per head per annum. They contribute nothing towards this cost. In Madras the cost is R8 for a constable and R9 for a head constable; in Bombay the cost is about R7 all round, and of this Government pays only R4.

We think that the men of the Rajputana-Malwa Railway Police should contribute towards the cost of their clothing, as the Nagode Railway Police already do—(see preceding paragraph).

District Executive Force—Local.

18. The charge for District Executive Force is a Local charge. A force has been maintained since 1844 for the protection of travellers and of the traffic passing over the first 90 miles of the Agra and Bombay Road, which passes through a number of chiefships (principally of petty Bhil Chiefs) in the Bhopawar Agency. For many years the force was maintained out of a percentage (10 per cent.) on the transit dues levied on this road; but since the abolition of the transit dues in 1871, the cost has been charged against a fund now called the Indore Agency Road Fund, which is composed partly of an opium cess of R3-10 per chest, levied at Indore, and partly of the interest on the accumulated balances of the old fund. The details of the force, as it now stands, are given below:—

		R
1 Deputy Road Superintendent		80
2 Moharrirs at R15		30
2 Police Karkuns at R15		30
1 Treasurer		10
3 Dharmsala Karkuns at R8		24
9 Police Peons at R6		54
9 Naibs at R6		54
20 Sepoys at R5		100
12 Sweepers for Dharmsalas		29½
Miscellaneous Allowances—		
	R	
Native Doctor	4	
Stationery	4	
Moharrir	1	
Duffadar	2	
Duffadar	1	
Naik	3	
Daftari	1	
	—	16
		427½ a month
		=5,130 a year.

The expenditure from the fund in 1884-85 considerably exceeded the revenue: but the balance in Government securities is still R50,000.

EDUCATION.

Residency (Rajkumar) College. Principal's salary.

19. The charge under Government Colleges is for the pay of the Principal of the Residency (Rajkumar) College. The pay is progressive, R750—1,000. The Principal has also charge of the Residency School; and he superintends the annual examination of schools of the various States of Central India. To our enquiry whether it would be possible to make the Native States which benefit by the Principal's services,

pay between them his salary, the Agent to the Governor-General replied as follows:—

"It is not possible to 'require' Native States to pay for the Principal of the College. The larger States like Bhopal and Gwalior, and for some years Indore, have not made any use of the College, and the other States utilising it are mostly poor and insignificant. I am opposed to making the Chiefs pay this salary. It is the interest of the Government to train young Chiefs in their duties, and it is well that they should pay a share of the cost."

The number of pupils in the College in 1884 was 11, of whom 3 left at the end of the year.

In paragraph 13 of our Note on Rajputana (Section E of this Chapter), we have suggested that the question of the payment by the Native States of the salary of the Principal of the Mayo College should be reconsidered; and we suggest that the similar question in respect of the Indore College be also considered.

Indore College and School charges.

20. The charges for the Residency College and School, other than the salary of the Principal, are met from a fund, which is called the "Indore Residency School Fund," to which a grant is made from the Indore Dharmsala Fund—(see paragraph 22).

It is this grant which is shown under Grants-in-aid to the Indore Residency School Fund in the Accounts and Estimates. The fund is treated as an Excluded Local Fund.

The expenditure of the fund for 1885-86 is detailed below:—

	R	a.	p.
Masters and Teachers	4,370	0	0
Servants	626	10	3
Stationery	125	1	0
Books	60	2	0
Purchase and repairs of furniture	136	6	0
Contingencies	340	0	9
Investment in Government Promissory Notes	1,985	12	1
Repairs to buildings	564	1	4
TOTAL	8,208	1	5

Government Schools, Manpur.

21. The provision under the head of Government Schools, Low, is said to be for a school in the Manpur pargana. But in the Central India Agency report for 1884-85, reference is made to four schools at Manpur, Sripur, Khurdi and Kolani. The establishment is as follows:—

	R
1 English Teacher	30
1 Hindi "	20
1 Urdu "	15
1 Bhil "	12
	77
	12
	924
Add for contingencies	76
	1,000

The average attendance is 77. The pay of the masters is debited to Imperial. The contingent expenditure is charged to a Local Fund, which is composed of the fees, &c., and of a cess of one per cent. on the land revenue of the Manpur pargana.

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The charge under Petty Construction is also for the Manpur Schools.

Grants-in-aid.

22. The grant-in-aid to the Canadian Mission School is given under the Educational Code, and upon the recommendation of the Inspector of Schools, Northern Circle, Central Provinces. This is the only school in the Central India Agency receiving a grant-in-aid from Imperial Revenues. The other grants-in-aid are paid from an Incorporated Local Fund, styled the Indore Dharamsala Fund.

The income of this Fund consists of contributions from Native Chiefs towards the expenses of schools and dispensaries, and a cess of R1 per opium chest weighed for export at Malwa and Ujjain. The income is spent for the benefit of (1) the Malwa Dispensaries, (2) the Indore Residency School, and (3) the other Local Schools and charities. The Agar Agency School is maintained for the benefit of children in the Agar Cantonment Bazar, and receives a grant of R500 from the Indore Dharamsala Fund.

The grant to the Canadian Mission School is given to the High School of that Mission. The Mission also conducts several ordinary vernacular schools in the City of Indore, for which it receives no grants-in-aid. The number of pupils on the roll in the High School in 1885 was 140.

ECCLESIASTICAL.

Anglican Chaplain's travelling allowance.

23. There is a Government Chaplain at Mhow, and an additional Clergy Society's Chaplain at Indore. The latter receives an allowance of R150 a month from Government. The Indore Chaplain has the following out-stations to visit:—

Agar	Each four times a year at discretion.
Mehidpur	
Sirdarpur	
Khandwa	For twelve Sundays in the year and on week-days at discretion.
Rutlam with stations of the Holkar and Sindia State Railway in which there are European employés.	On week-days at discretion.

He has also been directed to visit Sehore six times a year, if able, till a Chaplain is appointed to that station.

The Chaplain at Mhow has no out-stations, but draws a conveyance allowance of R50 a month.

Deducting this amount the travelling allowance drawn by the Indore Chaplain was R2,200 in 1885-86, or more than R180 a month. This amounts to more than R6 a day for every day of the year; and we would suggest that the necessity for this high charge be enquired into. It might be more economical to give the Chaplain a pass, and to grant him allowances on the principle applied to Railway officers, if most of his travelling is done by rail.

The miscellaneous contingencies are for the lighting of churches.

Presbyterian Chaplain, &c.

24. An allowance of R100 a month is paid to a Presbyterian Chaplain, who ministers to the troops at Mhow. A grant of R17 a month is given for the establishment and contingent charges of the Scotch Church there.

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MEDICAL.

Allowances to Regimental Officers.

25. The expenditure under the head of Allowances to Regimental Officers for civil duty consists of two allowances of R30 each paid to the Staff Surgeons of Mhow and Nimach for the civil medical charge of these two Cantonment Magistracies.

Medical Establishment Clerk.

26. The clerk charged under the head of Medical Establishment is employed for work connected with the Central India Agency Jail, and the Civil Medical Administration of Central India. The appointment was created in 1884-85, and is said to have been necessitated by the increased work in connection with the above-mentioned charges. This is an extreme instance of the irregular way in which political charges are classified; the other charges for the Central India Agency Jail, and for the Civil Medical Administration of Central India, are debited under Political, this clerk alone being charged under Medical.

Allowances to Surgeons in charge of Dispensaries.

27. The allowances to Surgeons under Hospitals and Dispensaries are two allowances of R30 each granted to the Agency Surgeons at Sirdarpore (Bhopawar) and Agar; to the former for the supervision of the Amjhera Dispensary, and to the latter for the charge of the Agar Dispensary. The allowances are paid from the Indore Dharmsala Fund. We have referred to these allowances in paragraph 4 of our Note on special medical allowances (Section E of Chapter V).

Hospital Assistants: Reserve.

28. The provision for Hospital Assistants is for 3 men (at R60, 30, and 30), who are maintained as a reserve for the relief of any Hospital Assistants going on leave or for any emergent duties, such as cholera. The charge is Imperial.

Native Doctor and Compounders.

29. The charge for a Native Doctor (at R20), a compounder and dresser (at R5) and a servant (at R4) is for the establishment maintained for the Khal and Manpur Dispensaries, and is paid from the Indore Agency Road Fund.

30. The contributions to the Goona and Malwa Dispensary are Local charges.

The Agent to the Governor General in answer to our enquiries regarding this expenditure, writes as follows:—

"The whole cost of the Malwa Dispensaries is about R23,425; of this R12,325 is contributed by Native States; R10,700 is given from the Dharmsala Fund, and about R400 by voluntary contributions by patients. No contribution is made to the Malwa Dispensary from Imperial Revenues, but it receives a grant from the Dharmsala Fund, which is an Incorporated Local Fund, of one-third of its annual income.

"The total number of patients treated last year were—

In-patients	3,307
Out-patients	1,04,673

Of these, 2,803 in-patients and 21,273 out-patients were treated at the Indore Hospital alone. Over 520 major operations were performed at Indore and about 150 in-patients were in hospital daily. So that for the work done it may fairly be claimed that the hospital is conducted on the most economical principles.

"This is one of the best and most economically conducted hospitals in India, and I am endeavouring to increase and not to diminish its funds."

Political.

Section F.—Indore.

POLITICAL.

Residents and Agents.

31. The five appointments for which provision is made in the Indore Budget under the head of Residents, Agents, &c., with the Officers holding them, are shown below—

			R	R
1. Agent to Governor General for Central India	Sir Lepel Griffin, K.C.S.I.,			
	Pay		4,000	
	Sumptuary allowance		250	
			4,250	
	Deduct 4 per cent. annuity contribution		170	
			4,080	48,960
2. Political Agent, Western Malwa	Col. C. Martin, C.B.			3,600
3. Political Agent, Bhopawar	Capt. A. P. Thornton			14,400
4. Ditto Goona	Col. M. G. Gerard, C.B.			1,800
5. Ditto Bhagelkhand	Major N. C. Martelli			18,000
				86,760

Colonel Martin is the Commandant of the Central India Horse, and draws R300 a month as *ex-officio* Political Agent for Western Malwa in addition to his military pay. The Second-in-Command of the Central India Horse is similarly *ex-officio* Political Agent at Goona, and draws the allowance of R150 a month, in addition to his military pay.

The other two Political Agents draw the pay of their grade in the Political Department. Captain Thornton's present pay is R1,000 per mensem.

The pay of the Political Agent, Bhagelkhand, and almost the whole of the political charges of that Agency, are paid by the Rewah State. The contribution of R35,750 in the Budget of 1886-87 is on this account. The balance of charges payable by the Government of India amounts to only about R1,300 a year, the principal items being the Nagode Dispensary allowance R360 (paragraph 33), the Jail Establishment R320, and a small proportion R360 of the cost of the Political Agent's office establishment.

There are other Political Agencies (Gwalior, Bundelkhand, Bhopal) included in the Central India Agency, but we have taken them up separately.

Agency Assistants and Native Assistant and Attaché.

32. Provision is made in the Budget for four Assistants, including one Native Assistant. Besides these four officers, there is also a Native Attaché on the Agent's staff.

The following are the officers at present holding these appointments with their pay, and the provision made in the Budget; the Assistants draw the pay of their grade in the Political Department:—

		Present Pay.	Pay provided in Budget.	
		R	R	
Mr. F. L. Petre	1st Assistant	1,000	1,000	
Lieut. L. S. Newmarch	2nd „	600	800	
Lieut. J. Ramsay	3rd „	400	400	
Munshi Gurdit Sing	Native „	300	350	Pay R300 rising to R450.
Sahebzada Mahomed Wahid-ud-deen	Native Attaché	400	400	

Section F.—Indore.

The Native Attaché has charge of the Resident's Treasury; he is a Civil Judge, and as such, performs the whole of the original civil judicial work, and he has criminal judicial powers as a Magistrate of the first class within the Residency limits. As Attaché, he also assists in the Secretariat work of the Residency, putting up notes and drafts on cases referred to him.

In 1884-85 he is shown to have disposed of 155 regular civil suits, and 74 cases of execution of decree, but no magisterial work is shown as disposed of by him. The Native Assistant does not appear to take any share in the Judicial work.

Sir Lepel Griffin writes with reference to his staff of Assistants—

"The number cannot be decreased. Another is needed to have charge of the Thuggee and Boundary work. The staff is larger in Rajputana, where the work is much lighter than in Central India."

We have not been informed what the specific duties of each of these Assistants other than the Attaché are; but looking to what we ascertained and recommended in Rajputana (see paragraph 5 of Section E of this Chapter), we should have thought that two Assistants, with the Native Attaché, ought to be sufficient to dispose of the work of the Central India Agency. We recommend that this matter be further enquired into.

Pay and Allowances of Agency Civil Surgeons.

33. The Budget provision for Surgeons is for the Central India Agency Surgeon and for the Bhagelkhand Surgeon. The former appointment is classed as a first class, and the latter as a second class, Civil Surgeoncy.

The Central India Agency Surgeon draws in addition to his pay an allowance of R150 per mensem for the civil administrative medical charge of the Central India Political Agencies. In our Note on the Rajputana Agency (Section E of this Chapter), paragraph 7, we have taken objection to the similar allowance granted there, as "the duties cannot, in our opinion, be compared, in respect of heaviness and responsibility, with those discharged by a Deputy Surgeon-General elsewhere." On similar grounds we recommend that the allowance in the Central India Agency be abolished.

The Bhagelkhand Agency Surgeon receives an extra allowance of R300 as guardian and tutor to His Highness the Maharajah of Rewah, and an allowance of R30 a month for the charge of the Nagode Dispensary; this last allowance is the only portion of his pay and allowances that is paid by the Government of India; the rest is charged against the Rewah State. The Nagode allowance is noticed in paragraph 11 of our Note on special medical allowances (Section E of Chapter V), and the allowance as tutor, &c., to the Maharajah, in paragraph 18 (item 22) of the same Note.

We enquired whether either of these Surgeoncies could be provided for by an allowance to a Military Medical Officer. The Agent to the Governor-General replies as follows:—

"Certainly not. The Residency Surgeon with administrative work and charge of one of the most important hospitals in India, with an important jail and dispensaries, does duties which would be divided among two officers at least in British India. The Agency Surgeon at Bhaghelkhand is almost entirely paid by the Rewah State. He is guardian and tutor to the Maharajah"

We do not consider it expedient to press this suggestion further.

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Section F.—Indore.

Allowances to Military Surgeons for civil work.

34. The allowances to Surgeons are granted to Military Medical Officers for carrying on the medical work of certain Agencies in addition to their military duties. The details are as follows:—

Military Charge.	*Political Charge.*	*Allowance.*
Malwa Bhil Corps . . .	Bhopawar Agency . .	100
Central India Horse at Agar .	Western Malwa Agency .	100
Ditto at Goona .	Goona Agency . . .	30

Political Agency Office establishments.

35. Details of the establishments employed in the office of the Agent to the Governor General and in the Political Agencies of Western Malwa, Bhopawar, Goona, and Bhagelkhand are given in the Statement B appended to this Note. A comparison of this table with that appended to our Note on Rajputana (Section E of this Chapter) indicates considerable variations in the strength and pay of the various offices. We have already pointed out the high average pay of the English office of the Agent to the Governor General for Rajputana (paragraph 8 of Section E of this Chapter), and have suggested that the possibility of its reduction should be considered; and we have drawn attention to the variations in the establishments of the Subordinate Agencies in Rajputana of apparently equal status and work. We have not been furnished with information as to the amount of correspondence and other work done by the various Agencies in Central India, and we are not therefore in a position to make any definite suggestions as to the reductions, which may be possible. But the variations are sufficiently marked to justify the opinion that they should be carefully examined and settled on some uniform principle, which would probably lead to a reduction of expenditure. In this connection we invite attention to paragraph 2 of Section J of Chapter V, and would point out that the revision of the Central India establishments there ordered appears never to have been systematically carried out.

As regards the office of the Agent, Governor-General, we notice the appointment in the English Office of a short-hand writer on R250, which is not usually provided for in other offices of similar status, and the pay of which seems excessive.

A comparison of the Central India Agency Vernacular office with that of the Rajputana Agency shows that it is much more costly, though of the same strength. The four members of the Central India establishment cost R586 a month, while those of the Rajputana Agency establishment cost only R385. The Agent, Governor-General, Rajputana, admits that his Vernacular office has not sufficient work; both the strength and pay of the Central India Agency establishment seem to merit examination and revision.

The Indore Treasury establishment appears very strong for the work it has to do. Thus comparing Indore with the Ajmere Treasury, the cash transactions of the former amount to only 103 lakhs (Receipts 53 and Payments 50), while those of the latter are 316 lakhs (Receipts 160 and Payments 156). Yet the Account establishment of the Indore Treasury consists of 7 men costing R508, as against 5 men costing R320 at Ajmere. The Treasurer's Department does not appear to be so over-manned as the Accounts Department. But there are two Treasurers, one for the Treasury and one for the Opium Department, and possibly some economy might be effected if it were possible to amalgamate these two appointments. The Treasurer at Indore also receives an allowance of R20 a month from the Dharmsala Fund (see paragraph 42), which seems a high

allowance considering the small amount of the transactions of the fund (see paragraph 22).

We recommend that the whole of the Agency establishments be enquired into; and, if it were possible to conduct the enquiry into the Rajputana and Central India establishments through an officer specially qualified for such work, we think that it might materially aid in effecting some saving.

36. The following is a list of the establishment provided for under Jails:—

APPOINTMENTS.	Central India Agency Jail, Indore.		Baghelkhand.		Western Malwa.		Bhopawar.		Goona.		REMARKS.
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	
		R		R		R		R		R	
English clerks	1	25	...	...	1	18	1	10	1	10	
Darogas	1	75	...	...	1	12	...	...	...	...	
Mutsuddi	...	...	...	...	4	24	...	...	10	60	
Warders	11	93	...	...	...	...	...	...	...	...	
Extra Barkandazes	36*a*	252*a*	...	...	1*b*	2	...	...	...	...	*a* Variable with number of prisoners.
Hospital Assistants	1	55	...	...	1	7	1	7	1	8	
Head Constable or Naik or Duffadar	...	...	1	7	...	...	...	...	...	...	*b* Allowance to Native Doctor.
Constables	...	...	4	20	...	...	...	...	...	...	
TOTAL	50	500	5	27	8	63	2	17	12	78	

The average number of prisoners in four of these jails and the total cost and average cost per head for 1884-85 is given below. It would effect a saving if it were possible to close the smaller jails:—

	Daily average number of prisoners.	TOTAL.			Annual average cost of prisoners.		
		R	a.	p.	R	a.	p.
Indore	274·04	13,048	2	9	48	5	2
Agar	6·86	1,114	0	0	162	4	1
Sirdarpur (including Manpur Jail)	30·19	1,306	0	0	43	4	2
Goona	17·	1,566	2	10	92	2	1

The clothing and bedding of prisoners is chiefly manufactured in the Jail. The provision of R1,200 on this account in the Budget is said to be "really a grant-in-aid to the Factory attached to the Central India Agency Jail and spent in manufacturing miscellaneous articles; the net sale proceeds whereof are credited to Government. The amount so credited to Government in 1885-86 was R1,500."

37. The cost of the Police Establishment has been wrongly included under the head of Jails in the Budget of 1886-87. The Agent to the Governor General writes as follows in explanation of these Police charges:—

"The only Police establishment included under Jails is the 'Bhumia Police,' which is erroneously classed as such in the Bhopawar Agency Budget. This force is believed to have been originally raised in 1818 by Sir John Malcolm, with a view to give employment to Bhils, Bhilalas and other individual persons, whose conciliation was thought necessary as one of the measures adopted by that officer for the general pacification of the country. The exact

circumstances of its origin are not known, as the records prior to 1857 were destroyed in the Mutiny.

"This corps, when first organised, was of much greater strength, and consisted of both mounted and foot men. In 1857 it was considerably reduced as a punishment for the defection of certain of its officers and men; the strength then existing was 6 officers, 12 sowars and 53 piadahs. The next reduction made in 1865 to provide funds for the increase of the pay of the establishment of the Manpur Agency on account of the dearness of provision, brought the strength of the force to 6 officers, 8 sowars, and 33 piadahs. After undergoing certain changes in 1869 and 1872, the force was finally revised, when the offices of the Bhil and Deputy Bhil Agents were amalgamated in 1882. The strength and pay of the force in the last revision, as sanctioned in Foreign Department No. 1090G., dated 14th April 1883, is as follows:—

Bhumia Police.

	R
1 Ressaldar	80
3 Jemadars, (1 @ R55; 1 @ R30; 1 @ R 25)	110
2 Duffadars @ R12	24
4 Sowars @ R21	84
43 Piadahs @ R6	258
5 Bhils @ R2	10
	566

The posts of the Ressaldar on R80 and the two Jemadars on R30 and R25 each, appear to have been regarded as hereditary, and to have descended from father to son since the time of the creation of the force under Sir John Malcolm. The first Ressaldar was the famous freebooter Nadir Singh Bhumia, of Jamnia, who has been succeeded by his son, grandson and great-grandson, the present holder of the appointment. Likewise the appointments of the Jemadars noted above, have always been held in the family of the Bhumias of Rajgarh and Garhi, whose ancestors were first appointed to the posts. They have no connection whatever now with the men of the Police, and hold mere honorary rank and draw the pay of the posts as political pensioners; of the sowars, the appointments of two sowars have run in the families of the Bhumias of Bagdi and Khaturia ever since the formation of the force. The five Bhils are not borne on the roll, but they are allowed R2 each a month as a reward for their loyalty in the mutiny. They live at their homes near Sejgarh, and their duties are to track robbers. The rest of the men are under the Jemadar, who gets R55, who acts under the Political Agent in all matters connected with the enlistment, payment and detachment duty of the men of the existing establishment.

"The duties which this force is called on to perform are those of supplying escorts, and general police and detective work within the limits of the Bhumia estates in Manpur. They hold outposts in the Manpur Hills or within the estates of the Bhumias, and their presence in such localities tends to keep the Bhils and the general bad characters in awe, and to maintain the impression of authority. They also assist the Road Police on the Mhow and Sendwa Road in the general protection of the road."

Dispensary charges.

38. The following are the details of the Medical Establishment provided under the head of Political:—

	Indore.		Baghelkhand.		Bhopawar.	
	No.	Pay.	No.	Pay.	No.	Pay.
		R		R		R
Hospital Assistant	1	75	1	40	1	50
Compounder	...	...	1	10	...	..
Dresser	1	9	1	6	1	6
Bhisti	1	6	...	...	...	...
Sweeper	1	5	1	4	1	2
	4	95	4	60	3	58

These establishments are maintained for the Agency Dispensaries at Indore, Nagode and Sirdarpur. The charges are Imperial, with the exception of that for Baghelkhand, which is paid for by the Rewah State (see paragraph 33).

Political.

Section F.—Indore.

Printing charges.

39. The printing charges are for work done by a local Press, where forms only used in the Political Department and so not kept in stock at the Government Presses, are procured.

Furniture.

40. The provision for purchase and repairs of furniture in the Budget of 1886-87 is distributed as follows:—

	R
Central India Agency at Indore	1,500
Bhopawar	50
Western Malwa	200
Goona	10
Baghelkhand	50
	1,810

The charge is inconsiderable, except at Indore; the average has been only a little over R1,000 a year.

Tents and Tour Charges and Travelling Allowances.

41. The following is the scale of tents laid down:—

	Double Pole.	Single Pole.	Shamiana.	Pâls.	Necessary Tents.	
Agent Governor-General and Staff	2	9	...	10	11	Includes a single-poled tent for each of 4 Assistants and medical officer, and 2 single-poled tents for office, and 2 pâls for the Hospital tent.
Political Agents and Staff	...	4	1	3	4	Includes one single-poled tent for office and one for medical officer, and one pâl for Hospital tent.
Political Assistants	...	1	...	1	1	

The charges are for carriage of tents and pay of Tent Establishment; care is taken, it is said, to maintain only the staff that is absolutely necessary. The travelling allowance for medical officers is provided to meet the charges for the medical officer and Hospital Assistant when they accompany the camp of the Agent to the Governor-General.

42. The allowances to the Agency establishment consist of the following allowances, which under the orders of the Agent, Governor General, are paid from the Dharmsala Fund:—

	R
1st Clerk in the Indore Treasury	5
2nd ditto ditto	12
Treasurer	20
Nazir of Indore Residency	7
Total	44

MISCELLANEOUS.

Loss by exchange.

43. The charges under the head of Loss by Exchange are thus explained by the Agent, Governor General—

"The tributes and contributions which the Native States pay under treaties and engagements in native coins are shown in our books in Government rupees, and for convenience of

accounts have a fixed approximate amount attached for each; it often happens that the native coins thus received are sold at a price below the fixed value; hence the difference is charged as loss by exchange."

Dâk bungalow charges.

44. The dâk bungalow charges are for 31 bungalows kept up at various places in Central India. A table has been supplied showing the total actual expenditure on establishment, contingencies and furniture in 1885-86 at R4,888 and the receipts at R3,815, leaving a deficit of R1,073. The charges for repairs are not, however, included in this account. Prior to 1885-86 the bulk of the charges was included in the Public Works expenditure.

Donations for charitable purposes.

45. The donations for charitable purposes in 1886-87 include a grant of R500 for the Charitable Dispensary at Sirdarpur, and a stipend of R20 to a pensioner who has since died. These grants were made from local funds by the Agent, Governor-General.

Distribution of opium dues.

46. The charges taken under the head of Distribution of Opium dues to Native States consist of the balance of the opium transit dues collected on the Agra and Bombay Road, which, after deducting the cost of the police maintained on the road, are paid to the Native States.

PUBLIC WORKS.

Public Works in charge of Civil Officers, Local.

47. The charges under the head of Public Works in charge of Civil Officers are those of the Manpur Road Fund, the Indore Agency Road Fund, and the Dharmsala Fund, all of which are local funds.

Public Works Imperial expenditure.

48. The general expenditure on Public Works in this Agency, and our recommendations for the reduction of the supervising and account charges have been fully stated in our Note on the Rajputana Agency (Section E. of this Chapter), and need not be repeated here.

SUMMARY.

49. The recommendations and suggestions that we have made in the preceding paragraphs are summarised below:—

	Saving. R
Para. 8—Abolition of Stamp Clerks in Cantonment Magistrates' Courts	612
Para. 10.—Withdrawal of allowances for registration work to clerks of Mhow Cantonment Magistrate's Office .	192
Para. 12.—Abolition of Assistant Cantonment Magistrate, Mhow	1,200
Substitution of regimental officer with allowance of R200 for Cantonment Magistrate, Nimach .	1,200
Para. 13.—Reduction of pay of clerk of Court of Mhow Cantonment Magistracy from R200 to R100 . .	1,200
Reduction of clerical establishment of Mhow and Nimach Cantonment Magistrates . . .	Not estimated.
Para. 16.—Nagode Railway Police to be paid by Native States	6,540
Para. 17.—Holkar-Sindia Police to contribute towards clothing	400

Political.

Section F.—Indore.

	Saving.
Para. 19.—Pay of Principal of Mayo College to be borne by Native States	11,000
Para. 23.—Reduction of charge for travelling of Chaplain, Indore	Not estimated.
Para. 32.—Reduction of staff of Agent, Governor General, by one Assistant Political Agent and one Native Assistant, say	10,800
Para. 33.—Abolition of allowance for medical attendance charge in Central India	1,800
Para. 35.—Examination into, and reduction of, Agency Office establishments	Not estimated.
Para. 36.—Closing of smaller jails	"

The 12th March 1887.

Political.

Section F.—Indore.

STATEMENT A.—ACCOUNT OF EXPENDITURE (PARA. 2).

Omitting units. Figures are in tens.

EXPENDITURE.	ACTUALS.						BUDGET ESTIMATE.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
INTEREST ON ORDINARY DEBT	...	6,37·91	...	6,25·59	...	6,38·27	...	4,50·00	...	4,50·00
INTEREST ON OTHER OBLIGATIONS	...	3·16	...	2·86	...	2·60	...	...	...	...
REFUNDS AND DRAWBACKS—										
Stamps	...	·03	...	·01	...	·13	...	·25	...	·12
Excise . . . Lo.	...	*·16*	...	...	...	...	...	...	...	...
Total	...	·19	...	·01	...	·13	...	·25	...	·12
ASSIGNMENTS AND COMPENSATIONS—										
Rutlam State	...	...	...	2·00	...	1·00	...	...	...	...
Jaora "	...	...	...	5·00	...	2·50	...	...	...	...
Sitamow "	...	...	...	2·00	...	2·00	...	...	...	...
Sillana "	...	...	...	·82	...	·41	...	...	...	...
Holkar "	...	...	...	29·48	...	91·36	...	29·48	...	29·48
Senior Branch Dewas	...	...	...	·83	...	...	...	...	...	...
Junior " "	...	...	...	·83	...	...	...	...	...	...
Indore Durbar	...	...	...	61·87	...	...	...	...	...	...
Miscellaneous Assignments	...	64·47	...	...	...	...	...	...	...	...
Total	...	64·47	...	1,02·83	...	97·27	...	29·48	...	29·48
LAND REVENUE—										
Charges on account of Manpur pargana	...	1·17	...	1·23	...	1·84	...	1·30	...	1·18
Petty Construction and Repairs	...	2·62	...	·73	...	2·22	...	1·90	...	1·90
Total	...	3·79	...	1·96	...	4·06	...	3·20	...	3·08
OPIUM AGENCIES AND ESTABLISHMENTS—										
Assistant Opium Agent	1	3·60	1	3·60	1	3 60	1	3·60	1	3·60
Clerks	10	6·24	10	6·24	10	6·24	10	6·24	9	6·43
Servants	24	2·31	24	2·32	24	2·29	24	2·32	25	2·13
Stationery	...	·01	...	·01	...	·01	...	·01	...	...
Service Telegrams	...	·25	...	·17	...	·19	...	·20	...	·20
Official Postage	...	·15	...	·17	...	·19	...	·23	...	·20
Hot-weather Charges	...	·04	...	·03	...	·01	...	...	...	...
Miscellaneous	...	·18	...	·21	...	·50	...	·80	...	1·62
Total	...	12·78	...	12·75	...	13·03	...	13·40	...	14·18
STAMPS—										
Clerks and Servants	2	·61	2	·61	2	·61	2	·61	2	·61
Discount, General Stamps	...	·49	...	·48	...	·58	...	·50	...	·50
Country Stationery	...	·01	...	·02	...	·02	...	...	...	...
Official Postage	...	...	...	·01	...	...	...	·01	...	·01
Miscellaneous	...	·07	...	·02	...	·20	...	·12	...	·13
Discount on Sale of Court-fee Stamps	...	·13	...	·15	...	·08	...	·12	...	·15
Total	...	1·31	...	1·29	...	1·49	...	1·36	...	1·40
FORESTS—										
Subordinate Forest and Depôt Establishment	...	·48	...	·44	13	1·14	13	1·15	13	1·15
Contingencies	...	·21	...	·06	...	·06	...	·10	...	·24
Total	...	·69	...	·50	...	1·20	...	1·25	...	1·39
Carried over	...	7,24·30	...	7,47·79	...	7,58·05	...	4,98·94	...	4,99·65

Political.

Section F.—Indore.

STATEMENT A.—ACCOUNT OF EXPENDITURE—*continued.*

Omitting units. Figures are in tens.

EXPENDITURE.	ACTUALS.						BUDGET ESTIMATE.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward	...	7,24·30	...	7,47·79	...	7,58·05	...	4,98 94	...	4,99·65
REGISTRATION—										
District Registrar's Establishment	2	·19	2	·19	2	·19	2	·19	2	·19
Miscellaneous	...	...	...	...	...	...	...	...	...	·03
Total	...	·19	...	·19	...	·19	...	·19	...	·22
LAW AND JUSTICE—										
Court of Small Causes—										
Clerks and others	4	3 73	4	3·75	4	3·84	4	3·73	4	3·73
Servants	4	·32	4	·32	4	·32	4	·32	4	·32
Miscellaneous	...	·39	...	·42	...	·38	...	·38	...	·38
Criminal Courts—										
Cantonment Magistrates	3	22·96	3	32·41	3	32·17	3	33·62	3	33·62
Allowance to "	...	...	...	·40	...	...	...	...	...	...
Serishtadars, Clerks, and others	5	2·27	6	1·87	6	2 88	9	2·95	9	2·95
Servants	4	·22	3	·22	3	·22	3	·21	3	·21
Office-rent	...	·36	...	·36	...	·36	...	·36	...	·36
Country Stationery	...	·22	...	·23	...	·11	...	·14	...	·20
Miscellaneous	...	·02	...	·02	...	·14	.	·10	...	·25
Charges on account of Manpur pargana	...	1·29	...	1·35	...	2·08	...	1·50	...	1·60
Travelling Allowance of officers	...	...	...	·25	...	·19	...	...	...	...
Travelling Allowance of establishment	..	...	...	·01	...	...	...	...	...	...
Jail (District)—										
Travelling Allowance	...	...	...	...	...	01	...	·10	...	...
Subsistence of Prisoners Lo.	...	*·03*	...	*·04*	...	*·26*	...	*·15*	..	*·10*
Total	..	31·81	...	41·63		42·96	...	43·56	...	43 72
POLICE—										
Nagode Railway Police—										
Native Superintendent	1	1·50	1	1·50	1	1·50	1	1 50	1	1·50
Sub-Inspectors	1	·72	1	·72	1	·72	1	·72	1	·72
Head Constables	8	1·03	8	1·02	8	1·02	8	1·02	8	1·02
Constables	38	2·75	38	2·75	38	2·74	38	2·75	38	2·75
Cost of Clothing	..	·30	...	30	...	·93	...	·30	...	·30
Country Stationery	...	·02	...	·03	...	·03	...	...	...	...
Petty Construction and Repairs	...	·05	...	·05	...	·05	...	·05	...	·05
Travelling Allowances	...	·12	..	·07	...	·10	...	·12	...	·12
Miscellaneous	...	·06	...	·11	...	·04	..	·08	...	·08
Total	..	6·55	...	6·55	..	7·13	...	6·54	...	6·54
Holkar and Scindia Northern State Railway Police—										
Assistant Superintendent	1	4·20	1	4 20	1	4·38	1	4·92	1	5·10
Sub-Inspectors	3	1·50	3	1·59	3	1·70	3	1·80	3	1·80
Head Constables	19	2·76	19	3 00	19	3·61	19	3·08	20	3·84
Constables	100	8·30	100	8·54	100	8·35	100	8·82	100	9 12
Moharrirs for Sub-Inspectors	3	·57	3	·69	3	·66	3	·72	...	...
Allowance to Drill Instructor	..	·06	...	·06	..	·06	..	·06	...	...
Clerks	2	·96	2	·96	2	·96	2	·96	2	·96
Uniforms for Police Force	...	1 40	...	·73	...	·48	...	1·20	...	1·20
Rent of Police quarters	...	...	...	...	...	·08	...	·08	...	...
Travelling Allowances and Expenses	...	1·48	...	1·50	..	1·64	...	1·50	...	1·50
Miscellaneous	...	·46	...	·48	...	·49	...	·48	...	·48
Refunds	...	...	...	·17	...	...	...	.	..	...
Total	...	21·69	...	21·92	...	22 41	...	23·62	...	24·00
Police carried over	...	28·24	...	28·47	...	29·54	...	30 16	...	30·54
Carried over	...	7,56·30	...	7,89·61	...	8,01·20	...	5,42 69	...	5,43·59

Political.

Section F.—Indore.

STATEMENT A.—ACCOUNT OF EXPENDITURE—*continued.*

Omitting units. Figures are in tens.

EXPENDITURE.	ACTUALS.						BUDGET ESTIMATE.			
	1882-83.		1883-84.		1884-85.		REVISED, 1885-86.		1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Brought forward .	...	7,56·30	...	7,89·61	...	8,01·20	...	5,42·69	...	5,43·59
POLICE—*contd.*										
Brought forward .	...	28·24	...	28·47	...	29·54	...	30·16	...	30·54
District Executive Force—	From November 1882.									
Deputy Superintendent Lo.		*·40*		*·96*		*·96*				
Head Constables . Lo.		*·27*		*·65*		*·65*				
Constables . . Lo.	59	*1·04*	59	*2·49*	59	*2·49*	59	*5·00*	59	*5·13*
Clerks . . . Lo		*·19*		*·48*		*·48*				
Servants . . Lo.		*·15*		*·35*		*·35*				
Miscellaneous . Lo.	...	*·09*	...	*·37*	...	*1·93*	...	*·35*	...	*·35*
Travelling Expenses Lo.	...	...	...	*·02*	...	*·12*	...	*·04*	...	...
Total .	...	2·14	...	5·32	...	6·98	.	5·39	...	5·48
Total Police .	...	**30·38**	...	**33·79**	...	**36·52**	...	**35·55**	...	**36·02**
EDUCATION—										
Government Colleges, General—										
Principal . . .	1	8·00	1	9·08	1	9·72	1	9·00	1	9·60
Government Schools, Low—										
Masters and Teachers . Lo.	...	*.08*	...	*·08*	...	*·09*	...	*·08*	...	*·08*
Masters and Teachers . Imp.	4	·96	4	·84	4	1·00	4	·92	4	·92
Miscellaneous . Lo.	...	*·04*	...	*01*	...	*·04*	...	*·07*	...	*·07*
Miscellaneous . Imp.	...	·07	...	·08	...	·05	...	·05	...	·10
Scholarships in Schools Lo.	...	*·04*	...	*·04*	...	*·04*	...	*·04*	...	*·04*
Grant-in-aid to Agar Agency School . Lo.	...	*·50*	...	*·50*	...	*·50*	...	*·50*	...	...
Grant-in-aid to Canadian Mission School . .	...	...	...	...	...	...	...	1·00	...	1·99
Grant-in-aid to Indore Residency School Fund . . Lo.	...	*2·55*	...	*3·25*	...	*2·95*	...	*3·25*	...	*3·42*
Petty Construction and Repairs . . .	...	·12	...	...	...	...	...	...	...	·75
Total .	...	**12·36**	...	**13·88**	...	**14·39**	...	**14·91**	...	**16·97**
ECCLESIASTICAL—										
Church of England—										
Chaplain . . .	1	12·13	1	9·40	1	9·65	1	9·60	1	9·60
Allowance to Chaplain .	...	...	...	1·80	...	1·80	...	1·80	...	1·80
Clerks	1	·14	1	·14	1	·14	1	·14	1	·14
Servants . . .	5	·29	5	·29	5	·29	5	·29	5	·29
Travelling Allowance for joining appointments .	...	...	...	...	...	·05	...	...	...	...
Travelling Allowance on duty . . .	...	2·25	...	2·61	...	2·74	...	2·80	...	2·96
Conveyance Allowance .	...	·59	...	58	...	·35	...			
Service Postage Stamps .	...	·02	...	...	...	·01	...	·01	...	·01
Miscellaneous Contingencies	...	·36	...	·37	...	·36	...	·40	...	·44
Church of Scotland—										
Allowance to Chaplain .	...	1·20	...	1·30	...	1·20	...	1·20	...	1·20
Servants . . .	1	·08	1	·09	1	·08	1	·08	1	·08
Office Expenses and Miscellaneous . . .	...	·12	...	·13	...	·12	...	·13	...	·13
Cemetery Establishments—										
Care-takers in charge of Cemeteries . .	4	·28	5	·23	4	·34	4	·30	4	·35
Contingencies . .	...	·07	...	·08	...	·08	...	·05	...	...
Total .	...	**17·53**	..	**17·02**	...	**17·21**	..	**16·80**	..	**17·00**
Carried over .	...	8,16·57	..	8,54·30	...	8,69·32	...	6,09·95	...	6,13·58

Political.

Section F.—Indore.

STATEMENT A.—ACCOUNT OF EXPENDITURE—*continued.*

Omitting units. Figures are in tons.

EXPENDITURE.	ACTUALS. 1882-83. No.	Amount.	1883-84. No.	Amount.	1884-85. No.	Amount.	BUDGET ESTIMATE. REVISED, 1885-86. No.	Amount.	1886-87. No.	Amount.
Brought forward	...	8,16·57	...	8,54·30	...	8,69·32	...	6,09·95	...	6,13·58
MEDICAL—										
Medical Establishments—										
Allowance to Regimental Officers for Civil Duty	...	·72	...	·72	...	·73	...	·72	...	·72
Clerks	...	...	...	...	1	·15	1	·30	1	·30
Hospitals and Dispensaries—										
Allowance to Surgeons Lo.	...	·72	...	·60	...	·73	...	·72	...	·72
Hospital Assistants	2	1·31	2	1·13	3	1·13	...	1·62	...	1·44
Native Doctors Lo.	...	·10	...	·24	...	·24	...	·24	...	·24
Compounders and Dressers Lo.	1	·01	1	·06	1	·06	1	·06	1	·06
Servants Lo.	1	·04	1	·06	1	·05	1	·06	1	·05
Cost of Medicines and Instruments Lo.	...	·01	...	·02	...	...	...	...	...	...
Miscellaneous Lo.	...	...	...	·03	...	·16	...	·04	...	·04
Miscellaneous Imp.	...	...	...	...	...	...	...	·10	...	·20
Travelling Expenses	...	·06	...	·03	...	·13	...	·02	...	...
Contributions to Goona Dispensary Lo.	...	·15	...	·15	...	·15	...	·15	...	·15
Contributions to Malwa Dispensary Lo.	...	10·40	...	12·52	...	9·86	...	10·00	...	9·83
Total	..	13·52	..	15·56	...	13·39	..	14·03	...	13·75
POLITICAL—										
Salaries—										
Residents, Agents, &c.	3	60·14	3	67·97	3	55·50	4	64·15	5	(a)86·76
Assistants to ditto	8	39·15	5	28·47	4	29·44	4	30·00	4	30·60
Native Assistants to ditto	...	...	1	4·20	1	4·20	...	...	...	...
Attachés	1	4·80	1	4·80	1	5·09	1	4·80	1	4·80
Surgeons	1	14·56	1	12·81	1	12·00	2	13·59	2	(b)24·96
Allowance to ditto	...	3·10	...	2·66	...	3·27	...	2·88	...	2·76
Establishments—										
Clerks and others	43	31·76	43	32·57	42	34·29	48	35·55	48	(c)37·57
News-writers	..	...	...	...	...	·33	...	...	...	...
Servants	38	3·92	38	3·64	34	4·25	34	3·62	38	(d)3·91
Jail Establishment	95	15·04	40	9·06	40	8·06	100	15·56	100	15·02
Police "	...	...	54	6·16	59	6·74	...	...	...	...
Medical "	10	1·69	10	1·65	7	1·69	7	1·84	11	(e) 2·56
Contingent Charges—										
Printing Charges	...	·01	...	1·34	...	2·19	...	2·85	...	2·17
Country Stationery	...	·55	...	·57	...	·73	...	...	...	...
Carriage of ditto	...	·15	...	·16	...	·27	...	...	...	...
Service Telegrams	...	5·89	...	3·57	...	4·33	...	4·51	...	4·64
Official Postage	...	3·47	...	3·23	...	3·56	...	3·31	...	3·62
Purchase and Repair of Office Furniture	...	1·62	...	·17	...	1·48	...	1·50	...	1·81
Purchase and Repair of Tents	...	4·91	...	·75	...	5·57	...	·56	...	1·16
Purchase of Books	...	·13	...	...	...	·02	...	·40	...	·32
Subscription to Newspapers	...	·28	...	...	...	·35	...	...	...	...
Tour Charges	...	11·83	...	7·51	...	12·81	...	11·95	...	12·06
Hot-weather charges	...	·95	...	·46	...	1·02	...	...	...	...
Cloth for Records	...	·05	...	·03	...	·03	...	...	...	...
Agency Contingencies and Miscellaneous	...	4·13	..	4·30	...	5·08	...	6·05	...	6·17
Medical Supplies	...	·21	...	·08	...	·14	...	·35	...	·65
" Miscellaneous	...	·17	...	·15	...	·33	...	...	...	...
Rations for Prisoners	..	5·24	...	6·85	...	6·26	...	5·76	...	7·00
Clothing and Bedding for Prisoners	...	·91	...	1·57	...	1·49	...	1·47	.	1·27
Jail Miscellaneous	...	1·27	...	1·78	...	2·51	...	1·56	...	1·45
Political carried over	.	2,15·93	...	2,06 51	...	2,13·03	..	2,12·26	...	2,51·26
Carried over	...	8,30·09	...	8,69·86	...	8,82·71	...	6,23·98	...	6,27·33

(a) Political Agent, Bhagelkhand, included.
(b) Surgeon, ditto ditto.
(c) 4 Clerks, ditto ditto.
(d) 4 Servants, ditto ditto.
(e) 4 Medical, ditto ditto.

Political.

Section F.—Indore.

STATEMENT A.—ACCOUNT OF EXPENDITURE—*continued.*

Omitting units. Figures are in tens.

EXPENDITURE.	ACTUALS. 1882-83. No.	Amount.	1883-84. No.	Amount.	1884-85. No.	Amount.	BUDGET ESTIMATE. Revised, 1885-86. No.	Amount.	1886-87. No.	Amount.
Brought forward	...	8,30 09	...	8,69·86	...	8,82·71	...	6,23·98	...	6,27·33
POLITICAL—*contd.*										
Brought forward	...	2,15·93	...	2,06·51	...	2,13·03	...	2,12·26	...	2,51·26
Contingent Charges—contd.										
Travelling Allowance to Officers	...	7 07	...	9 66	...	7·35	...	10·23	...	} 10·75
Travelling Allowance to Establishment	...	2·66	...	1·82	...	2·88	...	...	...	
Travelling Allowance to Medical Officers	...	1·30	...	...	...	05	...	...	...	50.
Durbar Presents	...	3·45	...	·53	...	·49	...	...	...	...
Entertainment of Chiefs, &c.	...	1·93	...	·19	...	...	...	...	...	...
Special Political Charges	...	·43	...	·14	...	...	...	...	...	...
Rajcumar College, Bund	...	·06	...	...	...	...	...	...	...	...
Allowance to Agency Establishment . Lo.	...	·31	...	·30	...	·44	...	·50	...	·53
Miscellaneous	...	...	...	·20	...	...	...	...	...	2,63 04
Petty Construction and Repair . Lo.	...	...	...	·28	...	·05	...	...	...	...
Less—Amount recoverable from Native States (Bhagelkhand)	...	...	...	...	...	...	...	...	...	—35·75
Total	...	2,33·14	...	2,19·63	...	2,24·29	...	2,22·99	...	2,27·29
SCIENTIFIC AND MINOR DEPARTMENTS—										
Census Establishment	...	1·72	...	...	...	...	...	...	...	...
" Contingencies	...	·05	...	...	...	...	...	...	...	...
Botanical and other Public Gardens	...	...	...	...	...	...	...	...	...	...
Establishment . Lo.	...	...	...	...	...	·02	...	...	...	...
Public Exhibitions and Fairs . Lo.	...	·35	...	·15	...	·15	...	...	...	...
Total	...	2·12	...	·15	...	·17	...	...	...	...
TERRITORIAL AND POLITICAL PENSIONS—										
Not exceeding R5,000 per annum	...	26·89	...	25·50	...	27·51	...	26·50	...	26·02
CIVIL FURLOUGH AND ABSENTEE ALLOWANCES	...	1·70	...	...	...	·44	...	...	...	
SUPERANNUATION—										
Superannuation and Retired Allowances Lo.	...	...	...	...	...	...	...	·07	...	·07
Superannuation and Retired Allowances Imp.	...	16·72	...	13·06	...	23·63	...	27·40	...	27 25
Ditto Bombay		·29	...	...	...	...	...	...	...	...
Compassionate Allowances Lo.	...	·01	...	·02	...	·02	...	...	...	...
Compassionate Allowances Imp.	...	1·23	...	·98	...	·25	...	·70	...	·51
Gratuities	...	·96	...	·33	...	1·50	...	·20	...	...
Total	...	19·21	...	14·39	...	25·40	...	28·37	...	27·83
Carried over	...	11,13·15	...	11,29 53	...	11,60·52	...	9,01·84	...	9,08·47

Political.

Section F.—Indore.

STATEMENT A.—ACCOUNT OF EXPENDITURE—*concluded.*

Omitting units. Figures are in tens.

EXPENDITURE.	ACTUALS. 1882-83. No.	Amount.	1883-84. No.	Amount.	1884-85. No.	Amount.	BUDGET ESTIMATE. REVISED, 1885-86. No.	Amount.	1886-87. No.	Amount.
Brought forward	...	11,13·15	...	11,29·53	...	11,60·52	...	9,01·84	...	9,08·47
MISCELLANEOUS—										
Rewards for Proficiency in Oriental Languages	...	...	...	1·00	...	...	...	...	...	...
Charges for Remittance of Treasure	...	...	...	·10	...	·15	...	·10	...	·20
Loss by Exchange	...	2 51	...	1·80	...	8·49	...	3 00	...	2·00
Rewards for the Destruction of Wild Animals	...	...	...	·01	..	·01	...	·01	...	·10
Special Commission of Enquiry	...	·01	...	·09	...	...	...	...	...	...
Travellers' Bungalows in Native States	...	·10	...	·10	...	·11	...	P.W.D. 5·20 Civil ·20	... ...	P. W. D. 5·20 Civil ·20
Miscellaneous Refunds	...	...	...	...	..	...	...	·20	...	·20
Unclaimed or Lapsed Deposits	...	5·50	...	...	...	·18	...	...	...	...
Donations for Charitable Purposes . *Lo.*	...	...	...	·01	...	...	...	·10	...	·52
Conservancy Establishment and Charges *Lo.*	...	·04	...	·09	...	·04	...	·25	...	·09
Dâk Bungalow Contingencies . *Lo.*	...	...	...	·13	...	1·37	...	...	...	...
Petty Construction and Repairs . *Lo.*	...	...	...	·06	...	...	...	...	...	...
District Fund	...	...	...	...	...	·02	...	...	...	...
Distribution of Opium Dues to Native States	...	...	...	...	...	...	...	1·54	...	2·54
Miscellaneous & Unforeseen Charges . *Lo.*	...	·05	...	4·07	...	·08	...	...	...	·25
Total	...	8·21	...	7·46	...	10·45	...	10·60	...	11·30
PUBLIC WORKS, &c.—										
In charge of Civil Officers—										
Original Works . *Lo.*	...	...	...	...	...	·40	...	3·50	...	·50
Repairs . *Lo.*	...	·25	...	·45	...	2·14	...	1 50	...	12·53
Establishment . *Lo.*	...	·09	...	·17	...	·19	...	·20	...	·10
Miscellaneous . *Lo.*	...	·05	...	·07	...	3·54	...	·05	...	...
Total	..	·39	...	·69	...	6·27	...	5·25	...	13·13
GRAND TOTAL	...	11,21·75	...	11,37·68	...	11,77·24	...	9,17·69	...	9,32·90

Political.

Section F.—Indore.

STATEMENT B.—DETAILS OF POLITICAL OFFICE ESTABLISHMENTS (PARA. 35).

DESIGNATION OF APPOINTMENT.	CENTRAL INDIA AGENCY.						BAGHELKHAND.		WESTERN MALWA.		BHOPAWAR.		GOONA.		REMARKS.
	ENGLISH OFFICE.		TREASURY.		PERSIAN OFFICE.										
	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	No.	Pay.	
		R		R		R		R		R		R		R	
Superintendent	1	275	...	...	...	...	1	95	1	94	1	75	1	45	There is no fixed establishment sanctioned by Government for Goona. An office allowance of R100 is granted. The establishment given in the statement is that at present employed.
Short-hand Writer	1	250	...	...	...	...	...	...	...	...	...	...	...	...	
Head Accountant	...	...	1	200	...	...	...	...	...	...	...	...	...	...	
Assistant Accountant	...	...	1	100	...	...	...	...	...	...	...	...	...	...	
Clerks	...	...	1	60	...	...	...	...	1	30	1	25	1	10	
,,	...	...	1	58	1	50	...	...	...	...	...	...	...	...	
,,	...	...	1	35	1	25	...	...	...	...	...	...	...	...	
,,	...	...	1	30	1	24	...	...	...	...	...	...	...	...	
,,	...	...	1	25	1	17	...	...	...	...	...	...	...	...	
,,	...	...	...	...	1	15	...	...	...	...	...	...	...	...	
Record-keeper	1	130	...	...	1	85	...	...	1	25	1	10	...	...	
Assistant Record-keeper	1	100	...	...	1	40	...	...	...	...	...	...	...	...	
Diaryists	1	80	...	...	...	...	...	...	...	...	...	...	...	...	
Copyists	1	65	...	...	...	...	...	...	...	...	...	...	...	...	
,,	1	55	...	...	...	...	...	...	...	...	...	...	...	...	
,, Judicial Clerk	1	50	...	...	...	...	...	...	...	...	...	...	...	...	
,,	1	45	...	...	...	...	...	...	...	...	...	...	...	...	
,,	1	35	...	...	...	...	...	...	...	...	...	...	...	...	
Despatcher	1	25	...	...	...	...	...	...	...	...	...	...	...	...	
Treasurer	...	...	1	95	...	...	...	...	...	...	1	15	...	...	
Assistant Treasurer	...	...	1	23	...	...	...	...	...	...	...	...	...	...	
Poddars	...	...	1	18	...	...	...	...	...	...	...	...	...	...	
,,	...	...	1	17	...	...	...	...	...	...	...	...	...	...	
,,	...	...	1	10	...	...	...	...	...	...	...	...	...	...	
Sheristadar	...	...	...	...	1	80	...	...	...	...	1	70	...	...	
Assistant Sheristadar	...	...	...	...	1	20	...	...	...	...	1	20	...	...	
Mir Munshi and Translator	...	...	...	...	1	170	1	95	1	80	1	10	1	30	
Naib Munshi and Translator	...	...	...	...	1	60	1	37-8	1	20	...	...	1	10	
Total English Offices	11	1,110	7	508	...	...	1	95	3	149	3	110	2	55	
Average Pay of Offices	...	101	...	72-9	...	...	...	95	...	49-10	...	36-10	...	27-8	
Total Vernacular Offices	...	...	5	163	11	586	2	132-8	2	100	4	115	2	40	
Average Pay of do.	...	...	...	32-9	...	53-4	...	66-4		50	...	28-12	..	20	
Servants.															
Daftaris	1	23	...	...	1	10	...	...	...	...	...	...	...	...	
Farashes	1	5	...	...	...	...	...	...	...	...	...	...	...	...	
Sweepers	1	5	...	...	...	...	...	...	...	...	...	...	...	...	
Jemadars	2	24	...	...	...	...	...	...	1	9	1	9	...	...	
Chobdars	4	34	...	...	...	...	...	...	...	...	...	...	...	...	
Daffadars	2	16	...	...	...	...	...	...	...	...	...	...	...	...	
Chaprasis	10	70	...	...	...	...	4	24	4	26	3	18	...	...	
Nazir	1	18	...	...	...	...	...	...	...	...	...	...	...	...	
Camel Sowars	2	35	...	...	...	...	...	...	...	...	...	...	...	...	
Waterman	...	...	...	...	...	...	...	...	...	...	...	...	1	5	
Total Servants	24	230	...	...	1	10	4	24	5	35	4	27	1	5	
Average pay of Servants	...	9-8	...	...	...	10	...	6	...	7	...	6-12	...	5	

SECTION G.—BHOPAL.

IMPERIAL EXPENDITURE.

Summary of Imperial Expenditure.

The following is a summary of the Imperial civil expenditure on account of the Bhopal Political Agency during the last five years, the figures for 1885-86 being those of the Revised Estimate, and for 1886-87 of the Budget Estimate for that year :—

	1882-83.	1883-84.	1884-85.	1885-86.	1886-87.
	R	R	R	R	R
Interest on Ordinary Debt	50	440	370	...	...
Refunds and Drawbacks	...	...	130	...	...
Assignments and Compensations	20,000	10,000	13,710	10,000	10,000
Stamps	30	30	50	30	30
Education	13,430	13,320	13,410	13,290	13,280
Ecclesiastical	290	280	290	290	290
Political	35,960	39,710	35,760	35,750	36,620
Territorial, &c., Pensions	3,150	4,530	3,030	3,820	3,780
Superannuations	2,740	2,500	2,760	2,930	2,930
Miscellaneous	180	...	550	500	150
	75,830	70,810	70,060	66,610	67,080

Local Fund Expenditure treated of below.

2. In addition to this expenditure, which is paid from Imperial Revenues, there is other expenditure which is included in the Public Accounts, but which is paid from Local Funds. Reference to this Local Fund expenditure will be made further on.

3. Of the expenditure from Imperial Revenues, the only items which call for remark are those entered in the paragraphs from 4 to 15.

Sehore Boys High School.

4. *Education.*—The Educational Budget comprises the maintenance of a Boys High School at Sehore, a grant-in-aid to the Sehore Girls School, and scholarships tenable in the Boys High School. The expenditure upon the Boys High School provided in the Budget of 1886-87 is R12,867, of which R11,510 are on account of the salaries of masters and teachers, and R420 are on account of the wages of servants. The staff of masters for the English Department of the school consists of one head master at R350 and three assistant masters on R100, 80, and 50, respectively, besides a pupil teacher on R25. In the Persian and Hindi Departments there are five and six masters respectively, on R60, 40, 25, 15, and 10 in the former, and R60, 40, 35, 25, 20, and 15 in the latter Department. There is also attached to the school a Curator of Books on a salary of R9-1-6 per mensem.

The staff of servants consists of one jemadar on R6-5-9, two chaprasis on R8-10-2, three sepoys on R13-10-3, one farash on R3-10-2, and one sweeper on R2-11-8. The income of the school is derived from contributions from the Native Chiefs of Bhopal, from fees from students and from miscellaneous receipts. The amount estimated to be received from these sources in 1886-87 is R8,650 :—

	R
Contributions from Native Chiefs	8,000
Fees from students	600
Miscellaneous	50
TOTAL	8,650

Political.

Section G.—Bhopal.

The net cost to the Imperial Government of this school is, therefore, R4,217. The average number of pupils who attend the school is 299.

Pay of Head Master recently increased.

Turning to the scale of establishment allowed to the school, we notice the high rate of pay, R350 per mensem, drawn by the Head Master. Prior to 1884-85 the pay of the Head Master was R300 per mensem, but upon the recommendation of the Inspector of Schools, Northern Circle of the Central Provinces, it was increased by R50 per mensem, the increase being met by a reduction of a similar amount in the pay of the First Assistant Master, which the Inspector of Schools recommended should be reduced from R150 to R100. We quote from the Report of the Inspector of Schools, submitted after an inspection of the school, on the 10th, 11th and 12th of July 1884:—

"The First Assistant should be fit to take charge of the school for a time if need should arise, and he must be a man educated up to a high standard and able to assist the Head Master in superintending the teaching of every department. The First Assistant should be a man of general culture, if possible, a graduate who has taken up Persian. He would be able to superintend the Persian Department. The pay of the post is R150. I think so high pay is unnecessary, and indeed at least R50 above the market value. I recommend, therefore, that the pay of the post be reduced to R100. A good man can be got for that sum. Last year I strongly recommended that an addition should be made to the pay of the Head Master. I beg to repeat that recommendation, and to refer the Political Agent to the remarks of last year. I must add that while the reduction of the pay of the First Assistant to R100 would enable my recommendation to be acted on, my proposal to make that reduction has not the remotest connection therewith."

and may be reduced.

We believe that, as a general rule, Provincial Governments pay the Head Masters of High Schools (which educate up to the University Matriculation Examination) from R300 to R400, and a salary of R350 for the Head Mastership of a school of this class seems unnecessarily liberal. The increase to R350 does not appear ever to have received the sanction of the Government of India, but only that of the Agent to the Governor General for Central India, and we think that under existing rules it was not within his competence to grant it without reference to higher authority.

Staff of Vernacular Departments capable of reduction.

The staff of the Vernacular Departments of the school is very strong in numbers. The Inspector of Schools in his report states that it is "much stronger than would be allowed in a Government institution." Great prominence is, we understand, given in this school to the study of Persian, as Her Highness the Begum of Bhopal, one of the chief contributors to the school, as well as the residents of Schore, are in favour of a high education in Persian literature. As they pay so large a contribution to the expenditure, we would not propose any reduction here.

As regards the staff of servants we need only mention that the necessity for the employment of three sepoys is not obvious.

Fees payable by students too low.

The amount that was estimated to be received as fees from students during the year 1886-87 is only R600, or an average of about R2 a boy. This is a point which requires consideration, and unless there are strong reasons to the contrary, the scale of fees should be revised and increased.

Girls High School.

5. A grant-in-aid to the Girls High School is given at the rate of R70 per mensem. In addition to this sum a grant-in-aid of R22-12 per mensem is given from a Local Fund, to the expenditure from which reference will be made hereafter. The

total grant-in-aid to this school is, therefore, R92-12 per mensem, which is somewhat in excess of half of the expenditure on the school, and is somewhat less than its income exclusive of the grant-in-aid. The total income of the school is about R2,300 per annum, or exclusive of the grant-in-aid R1,187, which sum is derived principally from the contributions of Native Chiefs. The total expenditure of the school per annum is about R2,100, of which R1,872 represent establishment, and R228 contingent, charges.

Sehore Church Contingent Expenditure.

6. *Ecclesiastical.*—The expenditure under this head is on account of establishment and contingent charges of the church at Sehore. There is no resident Chaplain at Sehore, the Additional Clergy Society's Chaplain stationed at Indore being required to visit this station once every second month. The church at Sehore falls into the 3rd class of churches as defined by the Government of India, for which no expenditure beyond R5 per mensem for establishment and lighting charges is permissible. The actual expenditure incurred, however, upon this church on account of establishment and lighting is for—

	R	
1 Bearer on	6	
2 Chaukidars on	10	
1 Sweeper on	4	
Lighting allowance	4	
	24	per mensem.
	288	per annum.

We are not aware of the special circumstances which have been held, in past times, to justify an exceptional rate of allowance for the Sehore church, but we think a fresh examination of these circumstances should now be made and the uniform scale enforced, unless sufficient special reasons are found to exist at present to justify a departure from it.

Abstract of Political Charges.

7. *Political.*—The following is an abstract of the provision made in the Budget of 1886-87 for expenditure chargeable under this head:—

	Political.		Medical.		Jails.
	No.	Cost.	No.	Cost.	Cost.
		R		R	R
Officers	1	18,000	1	1,200	....
Clerks, &c.	15	10,180	4	910	410
Servants	13	1,000	...	...	...
Contingencies	...	1,100	...	20	800
Tour charges	...	1,500	...	...	...
Travelling allowances	...	1,500	...	...	...
TOTAL	29	33,280	5	2,130	1,210

Political Agent.

8. In the Budget for 1886-87 provision has been made for a Political Agent of the first class. The salary actually drawn by the Political Officer, Bhopal, is that of his grade in the Political Department.

Political.

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Agency Establishment.

9. For the Clerical Establishment of the Agency provision has been made for 15 clerks at an annual cost of R10,176. The following are the details of this establishment:—

English Office	1 Head Clerk on R150 and one assistant on R50, also two Record-keepers on R40 and R10: total four on R250.
Vernacular	1 Mir Munshi and 1 Naib Munshi on R150 and R65, two Hindi-navis on R40 and R10, three Copyists on R30, 10 and 8: total seven on R313.
Treasury, English Office	1 Accountant and one clerk on R150 and R45: total two on R195.
" Vernacular	1 Treasurer and 1 gomashta on R75 and R15: total two on R90.

These establishments appear to us to be too numerous and too costly, and we think the Agent to the Governor General should be invited to investigate this matter with a view to a revision and reduction of the establishment. In Bhartpur, a Political Agency which may be considered to be of the same importance as that of Bhopal, the work of the English Office is performed by one clerk on R65, and that of the Vernacular Office by a Mir Munshi on R40 and a Naib Munshi on R20—*vide* paragraph 8 of our Note upon the Rajputana Expenditure (Section E. of this Chapter). We are not aware of any reasons why an establishment so much more numerous and costly than this is required for Bhopal. The staff of servants—2 daftaris, 2 chobdars and 8 chaprasis—also appears numerous.

The cash transactions of the Bhopal Treasury amount to about 16 lakhs in the year. For a treasury of no greater magnitude than this a treasury accountant on R150 is not required. For the Ajmere Treasury with cash transactions annually of about 3 crores, the head accountant receives R150 only. The pay of the treasurers of these two treasuries is R75 and R150, respectively. We think that the pay of the head accountant and of the treasurer of the Bhopal Treasury should be reduced, the present rates of pay being too high for the duties required of them.

Medical Officer.

10. *Medical.*—There is no separate Medical Officer for the Agency, the medical work of the Agency being performed by the Medical Officer in charge of the Bhopal Battalion in addition to his military duties for an extra allowance of R100 a month.

Medical Establishment.

11. The Medical Establishment consists of a Hospital Assistant on R55, with a personal allowance of R5, and a further allowance of R15 from the Local Fund; a dresser on R7, a bhisti on R5, and a sweeper on R4. Their duties are said to be to render medical aid to all the civil public establishments, and to prepare and submit the periodical returns appertaining to the Medical Department.

The reasons for the grant of the allowance from the Local Fund are not known to us, and we think they should be enquired into. The only ground on which such an allowance can be granted are defined by the Government of India to be—

(1) for independent or other charges of more than ordinary importance;

(2) the reputed unhealthiness of a locality or the dearness of provisions there.

As there is a dispensary at Sehore, to which a grant-in-aid of R480 per annum is made from the Bhopal Local Fund, the entertainment of a subordi-

nate medical establishment from Imperial Revenues does not appear to be necessary.

Jail Establishment.

12. *Jails.*—The Jail Establishment is a varying one, the number being dependent upon the extent of the prison population. There is a permanent jail establishment of six peons at R1-8-9 each, who are supplemented by additional men entertained temporarily whenever necessitated by the numbers in the Jail.

Medical and Jail Charges classified on no fixed principle.

13. It will be as well to notice here that Medical and Prison expenditure is charged sometimes under the grant for Political expenditure and sometimes under that for Medical and Law and Justice, respectively, and that the sub-division of this expenditure does not appear to be made upon any settled principle.

Public Works Expenditure.

14. The expenditure upon Public Works has been investigated, and our recommendations concerning it have been made in our Note upon Rajputana (Section E of this Chapter).

Summary of economies.

15. With regard to the Civil expenditure chargeable to Imperial Revenues our suggestions may be recapitulated thus:—

Paragraph 4.—Reduction of the pay of the Head Master of the Sehore Boys High School;

Reduction of the staff of servants of the Sehore Boys High School by three sepoys;

Increase of the scale of fees payable at the Sehore Boys High School;

Paragraph 6.—Reduction of the grant to the Sehore Church from R24 to R5 per mensem;

Paragraph 9.—Reduction in the number and cost of the clerical and menial staff employed in the Office of the Political Agent; and

Paragraph 11.—Reduction of the subordinate medical staff.

EXPENDITURE FROM LOCAL FUNDS.

Abstract of Local Expenditure.

16. We now turn to the expenditure met from Local Funds. The following is an abstract of the expenditure from Local Funds:—

HEADS OF ACCOUNT.	1882-83.	1883-84.	1884-85.	1885-86, Revised Estimate.	1886-87, Budget Estimate.
	R	R	R	R	R
Excise	6,790	6,300	7,650	7,830	8,510
Law and Justice—					
Jails	410	510	640	500	400
Criminal Courts	...	40	...	...	...
Police	2,830	3,720	3,490	3,340	3,240
Education	1,010	1,060	1,050	970	1,020
Medical	670	680	710	770	670
Political	470	470	490	700	500
Scientific, &c., Departments	1,470	1,630	1,780	1,500	1,880
Superannuations	1,400	1,670	1,670	1,450	1,450
Miscellaneous	2,930	1,880	1,510	1,430	2,130
Public Works in charge of Civil Officers	7,660	6,680	5,720	8,600	6,000
TOTAL	25,640	24,640	24,710	27,090	25,800

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Objects of Local Fund.

17. The Local Fund from which the above expenditure is met is styled the Bhopal Local Fund. This fund, which bears the character of a district fund, is stated to have been established in 1832, and to have been originally intended to defray the cost of the police and of general conservancy in the Civil Station of Sehore. Its objects, however, have been enlarged, and, besides the cost of the police and of general conservancy, it provides for the maintenance of the Agency roads and buildings, and gives grants-in-aid of School and Dispensary Funds.

Sources of revenue and abstract of receipts.

18. The sources of its income are the local Abkari Revenue, fees from the weighment of opium and miscellaneous receipts. The following is an abstract of the receipts of the Fund:—

Heads of Account.	1882-83.	1883-84.	1884-85.	1885-86, Revised Estimate.	1886-87, Budget Estimate.
	R	R	R	R	R
Land Revenue	1,821	...	...	...	...
Excise	8,413	7,994	9,194	10,283	9,920
Law and Justice—Sale-proceeds of Unclaimed stores	324	216	31	174	500
Police fees, fines and forfeitures	...	...	...	14	200
Scientific and other Minor Departments	...	68	...	...	...
Miscellaneous, such as rents, miscellaneous fees and fines, contributions from private persons, and miscellaneous receipts	18,305	13,242	16,176	14,396	17,540
Contributions from Imperial to Local	...	218	218		
TOTAL	28,863	21,738	25,619	24,867	28,160

The precise circumstances and conditions upon which the income of this fund has been allotted by the Government of India for expenditure upon local objects, is not known to us.

19. The only items of expenditure from this fund which call for remark are noticed in the following paragraphs.

Expenditure classed under Excise.

20. *Excise.*—The details of the expenditure under this head are—

	R
Establishment Charges, Clerks, &c.	4,530
" " Servants	980
Contingent Charges	3,000
TOTAL	8,510

Under clerks, &c., provision is made for an Excise Superintendent on R291-10-8 per mensem; 1 writer on R20, 1 sherishtadar on R35, 1 moharrir on R20, and 1 assistant moharrir on R10-14-6; in all, 5 men at a monthly cost of R377-9-2. The staff of servants consists of 2 chaprasis on R10, 1 farash on R3-10-2, 2 khalasis on R11-13-1, 1 cartman on R5, 1 bearer on R7-4-5, 7 gate keepers on R31-13-1, and 1 khansama on R12, being a total of 15 men at a monthly cost of R81-8-9. The contingent expenditure consists of the cost of stationery, telegrams, postage, liveries to the servants, furniture, &c., the

feed of public cattle, the subsistence of prisoners in the lock-up, and hot-weather charges. It is evident from the above that the classification of the expenditure is inaccurate, and that a portion of it belongs to other heads of charge than that of Excise. The Superintendent of Excise is also Magistrate of Sehore with second class powers, Civil Judge with authority to hear civil suits arising in the Civil Station of Sehore up to the value of R300, and the head of the Civil Station Police with jurisdiction over the civil population of the station, numbering about 10,000. For all these duties a consolidated pay of R291-10-8, which includes a contribution of R41-10-8 towards leave and pension allowances from the Imperial Government, is given, and the whole is charged to Excise.

What duties are performed by the khansama and bearer we do not know. They are shown as belonging to an establishment styled the "Agency Compound Establishment."

Allowances to Agency Establishment.

21. *Political.*—The Local Fund expenditure charged to this head is on account of extra allowances paid to the Agency Establishment, the details of which are as follows:—

	R
1 Treasury Gomashta	10
2 Daftaris	11
1 Umedwar	7
2 Chobdars	7
5 Chaprasis	5
1 Farash	1
TOTAL	41

We enquired more than once from the Political Agent as to the precise nature of the duties performed by the members of the Agency establishment for which these extra allowances are paid, but all the explanation furnished is that they are paid for general duties in connection with the Local Fund. Such allowances are only admissible for the performance of some special duty outside the duties of the regular appointments of the officials to whom they are given. Two of the allowances are paid to the Treasury officials for keeping the Local Fund accounts, and other two to members of the Agent's Vernacular office for keeping a record of the civil suits filed in the Agent's Court by residents of the civil station. For such duties the allowances are clearly inadmissible. The others are additions to the salary of the menials, for which there can apparently be no good ground; in our opinion the whole of them should be withdrawn.

Superannuation Charges.

22. *Superannuations.*—The amount provided in the Budget for 1886-87 is R750 on account of Superannuation and Retiring pensions, and R700 on account of compassionate allowances. Under the head of Compassionate Allowances are always shown the allowances granted otherwise than under the ordinary rules of the Pension Code, such as "extraordinary pensions." The amount provided on this account in the estimates for 1886-87 is from Imperial Revenues only R120 as against R700 from the Local Fund. This latter sum appears to us to be a very high charge for the Local Fund to incur on this account, and leads us to the suspicion that the grant of these compassionate allowances from the Local Fund, and the rates at which they are granted, are not governed by the provisions of the Civil Pension Code. If this is the case, it is probable that the grant of superannuation and retiring pensions also is made without a consideration

Political.

Section G.—Bhopal.

of the provisions of the Pension Code. A local fund of the nature of the Bhopal Local Fund, which has not been created by any Act of the Legislature and to which no special pensionary powers have been granted by such authority, should be limited in the grant of pensions and compassionate allowances by the rules of the Civil Pension Code. The subject, in our opinion, needs further investigation, and the attention of the Agent to the Governor General for Central India should, we think, be drawn to it.

Summary of recommendations regarding Local Expenditure.

23. We sum up our suggestions with regard to the expenditure from the Local Fund, thus :—

Paragraph 11.—That the allowance to the Agency Hospital Assistant should be discontinued.

Paragraph 21.—That the allowance to certain members of the Establishment of the Political Agent should be withdrawn.

Paragraph 22.—That the grant of pensions and compassionate allowances should be subject to the provisions of the Civil Pension Code.

The 9th March 1887.

Political.

SECTION H.—NEPAL.

[The figures in the tables are in tens of rupees; thus 50·39 means R50,390.]

The expenditure of the last five years (actual or estimated) has been as follows:—

	1882-83.	1883-84.	1884-85.	1885-86, Revised.	1886-87, Budget.
Interest on ordinary debt	...	...	·44	...	...
Political	50·39	52·93	49·82	43·79	46·40
Territorial, &c., Pensions	·16	·13	·13	·13	·13
Superannuations	·15	·17	·03	·15	·04
Miscellaneous	...	·89	...	...	...
TOTAL	50·70	54·12	50·42	44·07	46·57

Details of political expenditure.

2. The details of the expenditure under the head of Political, are given below—

EXPENDITURE.	ACTUALS.						ESTIMATE.			
	1882-83.		1883-84.		1884-85.		1885-86, Revised.		1886-87, Budget.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
POLITICAL AGENCIES—		R		R		R		R		R
Salaries—										
1. Residents, Agents, Governor-General, and Political Agents	1	28·80	1	32·89	1	28·80	1	25·20	1	28·80
2. Surgeons	1	10·55	1	10·58	1	6 45	1	6·60	1	6·60
Establishments—										
3. Clerks and others	5	5·36	5	5 39	5	5·32	5	5·52	5	5·52
4. Servants	8	·74	8	·75	8	·76	8	·74	8	·74
5. Medical establishment	3	·18	3	·19	3	·19	3	·19	3	·19
Contingencies—										
6. Rent of offices	...	...	...	..	...	·10	...	...	...	...
7. Printing charges	...	·03	...	·07	...	·10	...	·10	...	·10
8. Country stationery	...	·02	...	·02	...	·03	...	...	...	...
9. Carriage of ditto	...	·05	...	...	...	·02	...	...	...	...
10. Service telegrams	...	·17	...	·09	...	·10	...	·15	...	·10
11. Service postage	...	·15	...	·24	...	·20	...	·20	...	·20
12. Purchase and repair of office furniture	...	·03	...	·04	...	4·06	...	...	...	...
13. Purchase and repair of tents	...	·02	...	·13	...	·02	...	...	...	...
14. Purchase of books and publications	...	·07	...	...	...	...	...	·01	...	...
15. Tour charges	...	2·27	...	...	...	2·26	...	3·00	...	2·40
16. Care and repair of Residency House and grounds	...	·89	...	·65	...	·27	...	·25	...	·25
17. Agency contingencies and miscellaneous	...	·17	.	·99	...	·41	...	1·00	...	·67
18. Medical contingencies	...	...	...	...	...	...	...	·53	...	·53
19. Medical supplies	...	·17	...	·10	...	·07	...	...	...	...
20. Miscellaneous	...	·28	...	·30	...	·53	...	...	...	...
Travelling allowances—										
21. Officers and establishment	...	...	...	·34	...	...	...	·30	...	·30
22. Medical officers	...	·27	...	...	...	...	...	...	...	...
23. Durbar presents	...	·17	...	·16	...	·13	...	...	...	...
TOTAL	...	50·39	...	52·93	...	49·82	...	43·79	...	46·40

Resident's salary.

3. *Item 1.*—The Resident is of the second class, drawing a salary of R2,500 a month. As the present incumbent is a Covenanted Civilian, the net charge only, after deduction of the 4 per cent. contribution for pension, is provided in the Budget. A small hill cottage was built about 20 years ago by the Durbar at the Kakinpowa for the Resident's use. This is kept in repair by the Durbar. A ziafat consisting solely of articles of food is sent annually to the Resident by the Durbar. The above are the only charges incurred by the Durbar for the Resident or his staff.

Political.

Section H.—Nepal.

Residency Surgeon.

4. *Item 2.*—The medical charge of the Residency is classed as a second class Civil Surgeoncy; and the pay varies with the length of service of the incumbent. The present Residency Surgeon is a Surgeon of more than five years' standing and draws R550 a month. No other allowances are drawn by the Residency Surgeon. He occupies Government quarters at a low rent (see paragraph 10).

Residency office clerks.

5. *Item 3.*—The clerks forming the office establishment of the Resident are detailed below, with a brief description of their work—

	R	
1 Head clerk	200	Is Accountant and Treasurer; prepares office notes, drafts letters and supervises the working of the office.
1 Second clerk	100	Copyist, diarist, despatcher; prepares escort and other miscellaneous work.
1 Mir Munshi	125	Translates to and from Hindi and Urdu; prepares vernacular yaddashts to Durbar.
1 Hindi-navis	25	Assists Mir Munshi; translates from Hindi and Urdu into Purbutia; prepares Purbutia versions of yaddashts.
1 Mutsuddi	10	Does all the clerical work at the Residency Godown at Segowlee in connection with the Resident's head-quarters.
—	460 a month, or 5,520 a year.	

The pay of the two clerks seems high for the work they have to do; this is especially the case with the pay of the second clerk, who is merely a copyist and despatcher. Considering however (i) the size of the establishment and the inconvenience which might result from the temporary incapacity of the head clerk, if the second clerk were not competent to carry on the work; (ii) the necessity for giving higher salaries, than would be given in British India, to induce educated and respectable men to take service at Khatmandoo; and (iii) the necessity for the Resident to have a competent clerk with him when on tour, and to leave the head clerk at head-quarters for the Treasury and other office work, we do not consider it advisable to press for a reduction of these salaries.

Residency servants.

6. *Item 4.*—The servants consist of a daftari on R15, a chobdar on R10, 3 chaprasis on R8, 2 khalasis on R6, and an office sweeper on 4 annas a week.

Medical establishment.

7. *Item 5.*—The medical establishment consists of a dresser on R7½, a bhisti on R6, and a sweeper on R6; all these are employed at the Residency Hospital. At the time the Budget was framed the pay of the bhisti and sweeper was only R4 each, but the higher scale has been introduced, with effect from July 1886.—(Foreign Department letter No. 1448 E., dated 3rd July 1886).

Printing charges.

8. *Item 7.*—Forms required by the Resident, which are required also by officers under the Bengal Government and are accordingly kept in stock and in type in the Presidency Jail Press, are supplied by the Superintendent of Stationery. Other forms not commonly in use in the offices under the Bengal Government, such as Political Weekly Diaries, Quarterly Political Statements, License Forms, Dockets, &c., are arranged for by the Resident, who employs the services of a private firm. It is for these latter charges that provision is made in the Budget.

Political.

Section II.—Nepal.

Tour charges.

9. *Item 15.*—The duties of the Resident of Nepal up to the end of 1867 were confined to the capital, where he remained throughout the year. In January 1868 it was arranged that the Resident should during the cold season visit the border; the orders on the subject, and the objects which it was desired to attain, are indicated in the following extract from Foreign Department Proceedings of 24th January 1868 :—

" If properly improved, this arrangement will do much good, it will bring about friendly relations between the British and Nepaulese officers on either side of the border line, it will ensure a certain amount of attention being regularly paid to the circumstances of the frontier, and it will greatly facilitate the solution of all cases in which the apprehension or extradition of offenders is required. Some one or other portion of the frontier should, therefore, be visited once a year by the Resident in company with an officer of the Nepaulese Durbar; and it is desirable that the Commissioners of the several divisions on the British side of the border should, in communication with the Resident, take such steps that the latter may be accompanied along the frontier of each district in turn by one of the officers of that district, for such time as may seem proper. "

In obedience to the above instructions, the Resident makes a tour every year. He is accompanied by two members of the office establishment, the daftari, 3 peons and khalasis, and by an escort consisting of two non-commissioned officers and about 20 sepoys with a native doctor.

The tour charges are the charges for the carriage of tents and other camp charges incurred in these tours. In some years, the charge entered in the accounts is really the charge for the previous year's tour, as the tour accounts are sometimes not closed till after the end of the financial year.

Care and repair of Residency House and grounds.

10. *Item 16.*—The charges shown under care and repair of "Residency House and grounds" are really charges for the repair of the Government quarters, which are occupied by the Residency Surgeon and three of the clerks. The rent charge for these quarters is R42 per mensem, of which the Surgeon pays R30 and the clerks R12 between them. This charge seems somewhat low. No establishment charges are included under this head.

Travelling allowances.

11. *Items 21 and 22.*—The travelling allowances are chiefly those due for the tours referred to in paragraph 9. Travelling allowances of officers transferred to Nepal are also included under this head.

Durbar presents.

12. *Item 23.*—The following yearly charges under the head of "Durbar Presents" are sanctioned by the Foreign Department letter No. 1321 J. G., dated 18th December 1880 :—

	R
For ziafat after Dewali	40
,, Goorkha Guard at Holi	50
,, ,, ,, Diwali	50
,, Dwaria of Kakinpowa	30
,, Durbar coachman (varies according to number of State visits) about	50
On tour	100
One Moorshedabad Gold Mohur on Birth-day of Maharaja Adhiraj	24
For ziafat in case of royal marriage	40
TOTAL	384

Political.

Section H.—Nepal.

The whole of these charges are not incurred every year. No provision for them was made in the Budget of 1886-87.

Other items.

13. The items in the account, other than those mentioned in the preceding paragraphs, do not appear to call for remark.

Public Works expenditure.

14. As a general rule, there is no Public Works expenditure incurred in Nepal by the Government of India. In 1883-84 the Residency, the clerks and Surgeons' quarters and the Post Office were renewed and rebuilt under the superintendence of the Public Works Department, the old buildings having been condemned.

No suggestions for economy.

15. We have no definite suggestions for economy to make in respect of this expenditure.

The 7th March 1887.

Political.

SECTION I.—TURKISH ARABIA RESIDENCY.

Abstract of expenditure.

1. The following statement shows the expenditure of this Residency (actual or estimated) during the last five years, including the current year :—

Turkish Arabia.

	Actuals.						Estimates.			
	1882-83.		1883-84.		1884-85.		Revised, 1885-86.		Budget, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
POLITICAL AGENCIES.										
Salaries, Establishments, and Contingencies.										
1. Residents and Political Agents	1	27,556	1	31,531	1	31,200	1	27,100	1	28,800
2. Assistants	1	12,078	1	5,440	1	14,185	1	14,500	1	14,400
3 Surgeons	...	9,141	1	9,000	1	9,000	1	9,000	1	9,000
4. Clerks and others	12	12,245	13	12,986	13	13,363	12	13,000	12	13,180
5. Servants	38	7,789	39	8,058	39	7,799	41	7,500	43	8,670
6. Boat Establishment	3	385	3	455	3	420	3	420	3	420
7. Rent of Offices	...	1,200	...	1,200	...	4,383	...	1,900	...	1,440
8. Country Stationery	...	4	...	12	...	...	...	...	...	...
9. Hot-weather Charges	...	...	...	57	...	20	...	...	...	...
10. Service Telegrams	...	1,545	...	3,394	...	2,045	...	2,000	...	3,000
11. Official Postage	...	67	...	111	...	92	...	100	...	150
12. Purchase and Repairs of Tents	...	...	...	1,013	...	51	...	...	...	800
13. Purchase and Repairs of Office Furniture	...	632	...	705	...	13	...	...	...	...
14. Subscription to Newspapers	...	...	...	20	...	10	...	...	...	...
15 Tour Charges	...	447	...	...	...	86	...	200	...	...
16. Purchase of books	...	...	...	205	...	97	...	100	...	...
17. Care and repair of Residency house and grounds	...	264	...	600	...	264	...	260	...	...
18. Allowance to Native Horsemen on escort duty	...	2,704	...	2,682	...	2,799	...	2,800	...	2,880
19. Agency, Contingencies and Miscellaneous	...	1,909	...	3,679	...	2,802	...	3,000	...	1,570
20. Medical Contingencies	...	...	...	25	...	...	...	...	...	370
21. Travelling Allowances to Officers and Establishment	...	342	...	1,153	...	1,274	...	1,700	...	4,350
22. Durbar Presents	...	279	...	23	...	...	...	...	...	...
23. Charges on account of the Chapter of the Star of India	...	201	...	...	...	...	...	...	...	...
24. Miscellaneous for Special service	...	...	...	132	...	934	...	1,000	...	1,000
										90 030
Deduct—Probable Savings	...	...	...	...	...	...	...	...	...	1,630
TOTAL POLITICAL	...	78,788	...	82,481	...	90,837	...	84,580	...	88,400

2. The only items of expenditure which appear to us to call for notice are those referred to in the following paragraphs.

Resident, Political Assistant and Surgeon.

3. *Items 1, 2, and 3.*—The superior staff of officers attached to the Agency consist of a Resident stationed at Baghdad, a Political Assistant stationed at Bussorah, and a Residency Surgeon. The Residency is classed as a Residency of the second class, 1st grade, the pay attached to which is R2,500. The Political Assistant draws the allowances of the particular grade of the Political Department to which he belongs, the provision in the estimates for 1886-87 being for a Political Agent of the

second class, and the Residency Surgeon the allowances attached to a Civil Surgeoncy of the second class, which vary with the military rank of the officer filling the appointment.

Clerical staff.

4. *Item 4.*—The following are the details of the clerical staff :—

Baghdad,

English Office, Baghdad.—One Native Agent R200, 1 Dragoman R150, 1 Accountant and Treasurer R150, 1 Translator R125, and 1 junior Clerk R100: total 5 Clerks on R725, or on an average salary of R145.

Native Office, Baghdad.—1 Turkish Writer R36, 1 Persian Writer R30, 1 Arabic Writer R30, 1 Sarraf R15: total 4 men on R111, or on an average salary of R27-12.

English Office, Bussorah.—1 Dragoman and Clerk on R100 and 1 Clerk on R60: total 2 Clerks on R160, or on an average salary of R80.

and Bussorah.

Native Office, Bussorah.—1 Turkish Writer on R50.

Clerical staff, Baghdad,

5. The average salary drawn by the staff of the English office at Baghdad is high; the lowest paid appointment in it being R100; and the number employed appears large. Without more knowledge than we possess, we do not like to make any suggestion on the subject, but we think the Resident should be desired to examine into the matter, and to see whether he cannot propose a reduction. It is, however, clear that the Treasury work is very light; the cash transactions amounting in a year only to about 8½ lakhs. The receipts consist merely of sums received in exchange for supply bills; and of the expenditure 1¼ lakhs represent payments monthly to four persons, on account of interest on the Oudh loans, made by means of issue of bills upon India, ⅓ a lakh pension payments monthly to two persons, one lakh postal payments, and ¼ of a lakh payments in a single item each month to the Marine Department. These figures show how light the work is, and justify us in making the definite recommendation that the salary of the Accountant and Treasurer should be fixed lower than R150, and especially as the work involved in the payment of the 1¼ lakhs of rupees on account of the interest on the Oudh loans is performed by three other members of the establishment who receive special allowances for it.

in the office of the Resident,

in the Treasury.

Extra allowances to members of the office of the Resident, Baghdad.

6. These three members of the establishment are the Dragoman and Turkish and Persian Writers, who form the staff of the Oudh Endowment Establishment and superintend the payments to certain shrines in Arabia of a portion of the interest on the Oudh loans. For this work allowances of R10, R16-5-1, and R12-6-3, respectively, are paid from a half per cent. deduction that is made from the interest payable. The cost of the establishment is less than the deduction made, and the difference is credited to a fund at the disposal of the Wasika Officer, Lucknow, to meet charges connected with the payment of the Oudh pensions. The payments that are made are only four each month, and hardly seem to necessitate any special remuneration.

Menial establishment, Baghdad.

7. *Item 5, Servants.*—The establishment of servants, exclusive of the Treasury Guard, consists of, for *Baghdad*—1 jemadar R20, 4 peons R12 each, 2 Durbar servants R12

each; 1 khalasi, 1 sweeper, and 1 bhisti R10 each; and for *Bussorah*—1 jemadar R14-5-8, 2 watchmen R15 and R13, 2 peons R13-0-9 each, 1 sweeper and 1 bhisti R8 each.

Bussorah.

8. Besides the above, there is a Treasury Guard of 1 Subadar and 25 Rank and File of the Bombay Marine Battalion (21st Regiment, Bombay Native Infantry). The cost of this guard is borne by the Civil Department, but provision for it has been made in the Bombay Military Budget, as well as in the Political Budget. The pay bill for December 1886 gives the following details of this establishment: 1 Subadar R80; 1 Havildar R16; 2 Naiks R14 and 13; 2 Lance-Naiks R8 each; 20 Privates—1 on R10, 7 on R9, 11 on R8, and 1 on R7; batta at the rate of R6 per mensem is drawn for each member of the guard, and extra batta of R15 per mensem for the Subadar, R5 for the Havildar and 2 Naiks, and R1-8 to each of the Lance-Naiks and Privates. There appears to be no fixed scale of establishment laid down for the guidance of the auditing officer. The rate of pay granted to the guard includes cantonment or half batta. The extra batta is given at the rate laid down in paragraph 67*c* (1) of the Army Regulations, India, Volume I, Part II, Native Troops, Pay and Non-effective Pay. Under what rules the batta of R6 per man is given we do not know. It appears to us that the pay and allowances of this guard being given under Military rules, the bills for this establishment should be subject to the scrutiny of the officer entrusted with the audit of Military expenditure.

Treasury guard.

9. *Item 6—Boat Establishment.*—The boat establishment consists of 1 head boatman R15, and 2 boatmen R10 each. The boat is maintained for the official use of the Consul and Assistant Political Agent, Bussorah, and is stated to be absolutely essential for the duties to be performed at Bussorah, which is intersected by unbridged creeks. The work there lies largely amongst the shipping which has increased with the increasing trade of the port.

Boat establishment.

10. *Item 7—Rent of Offices.*—The provision in the estimates for 1886-87 is for the contribution of R120 per mensem paid by the Government of India towards the rent of the Baghdad Residency. By whom the rest of the rent is paid is not known, but we presume by the Resident, for whom free quarters are, we understand, not provided. Formerly a rent of R250 a month was paid for the Bussorah Agency buildings, but no distinct provision for this charge was made in the estimates. In April 1886, the purchase of the premises occupied by the Agency for a sum of R42,000 was sanctioned, and the payment of rent ceased from the 1st of January 1886. The Political Agent, it is understood, occupies quarters in these buildings for which he pays a rent of R35 per mensem,—a small sum compared with the total rent formerly paid. We have been unable to find any orders fixing the rental to be paid by the Political Agent at this amount.

Rent of offices.

11. *Item 10—Service Telegrams.*—We notice that the amount provided on this account in the estimates for 1886-87 is nearly twice the actual expenditure of 1882-83, and is half as much again as the provision in the Revised Estimate for 1885-86. It appears to us that some saving is possible under this head; perhaps the giving of a contract for the average amount might keep down expenditure.

Service telegrams.

Political.

Section I.—Turkish Arabia Residency.

Residency grounds.

12. *Item 17—Care and repair of Residency house and grounds.*—The expenditure shown under this head consists of the pay of two gardeners and other charges for the maintenance of the garden attached to the Residency.

Residency escort.

13. *Item 18—Allowance to Native Horsemen on escort duty.*—Prior to 1844 the escort allowed to the Agency of Turkish Arabia was drawn from the Bombay Army, but the Government of India in their letter No. 1253, dated the 8th of June 1844, to the address of the Political Agent, Turkish Arabia, sanctioned the entertainment of 15 or 20 active horsemen in lieu of the escort of Bombay Sepoys, to be employed in collecting information, carrying despatches, &c. For this escort, an escort allowance of R400 per mensem was granted to the Political Agent. The allowance appears to have been subsequently reduced in 1862 to R240, but under what orders is not known. In May 1881 the Political Agent of Turkish Arabia asked permission to charge each month the actual expenditure connected with the escort, which was granted. The number of the escort, and the rate of pay granted to them, as we are at present advised, is as follows:—

		R
1	Duffadar	24
6	Horsemen at R12 each	72
1	Head Groom	12
1	Groom	8
9	TOTAL PER MENSEM	116

Besides this expenditure there are incurred the following charges on this account:—

	R	a.	p.
Rent of escort lines	37	1	2
Keep of horses and contingencies	133	8	10
TOTAL PER MENSEM	170	10	0

The total cost of the escort is, therefore, R286-10-0 per mensem or R3,439-8-0 per annum,—a sum considerably in excess of the previous grant of R240 per mensem; and it would seem to be a more economical plan to fix the pay of the Duffadar and horsemen at a rate to include the cost of the keep of their horses, which is the usual system with Mounted Police in India, than for the Government to pay for the keep of the horses and to allow the present rates of pay to the men. We notice that the number of horsemen to be entertained has not been fixed by the Government of India, and that whatever number are billed for are passed by the auditing officer. Such an arrangement should not be allowed to continue.

Summary of proposals.

14. The only proposals that we have to make in connection with the expenditure of the Turkish Arabia Political Agency are—

(*Paragraphs 4 & 5*) that the numbers and rates of pay of the clerical establishment should be enquired into, with a view to a reduction of pay, and that the salary of the Treasurer and Accountant should be reduced;

(*Paragraph 6*) that the extra allowances for work connected with the payments on account of the Oudh loans should be discontinued;

Political.

Section I.—Turkish Arabia Residency.

(*Paragraph* *8*) that the audit of the expenditure connected with the Treasury Guard be conducted by the officer entrusted with the audit of Military expenditure;

(„ *10*) that the question of the sufficiency of the rent paid by the Political Agent, Bussorah, for the quarters occupied by him be considered;

(„ *11*) that the provision for service telegrams in future budgets be reduced; and

(„ *13*) that the numbers and pay of the Residency escort be fixed by Government for the guidance of the auditing officer.

The 12th March 1887.

SECTION J.—BALUCHISTAN.

The following table shows the expenditure under each major head for the last five years :—

General Abstract of Expenditure.

[In tens of Rupees—figures to the left of the decimal point indicate thousands of Rupees.]

	1882-83.	1883-84.	1884-85.	1885-86, revised.	1886-87, budget.
Interest on ordinary debt	...	·13	...	...	...
Interest on other obligations	·65	1·28	1·60	...	...
Refunds and drawbacks	·09	...	·01	...	...
Assignments and compensations	...	20·49	23·67	43·00	43·00
Land Revenue	32·55	93·40	94·72	1,33·47	1,62·27
Stamps	·03	·04	·09	·22	·42
Excise	...	...	6·00	...	...
Post Office	97·53	1,00·20	85·71	94·80	1,02·56
Law and Justice	2·48	5·13	6·50	6·49	7·84
Police	69·55	71·40	96·50	1,49·43	1,51·10
Ecclesiastical	8·14	7 25	7·78	7·53	7·48
Medical	1·52	5·15	5·59	5·09	6·20
Political	8,06·14	9,14·20	11,88·77	42,42·99	20,86·28
Scientific, &c., Departments	·83	·99	7·68	58·40	...
Territorial, &c., Pensions	27·26	39·11	39·77	34·98	41·74
Superannuations	·28	·24	·28	·32	·28
Stationery and Printing	·03	...	...	...	...
Miscellaneous	5·11	2·62	5·92	15·80	14·10
Total	10,52·19	12,61·63	15,70·59	47,92·52	26,23·27

There are extraordinary items in the last two years which render any comparison of the total expenditure futile.

It may be remarked generally that the estimates for 1886-87 provide for 26¼ lakhs of expenditure; of this sum 13 lakhs are for subsidies; 1 lakh for assignments and pensions; 1 lakh for expenditure out of the Quetta Assigned Revenues, and 7 lakhs are for services rendered by the frontier tribes; leaving about 4 lakhs for Revenue, Judicial, Ecclesiastical, Medical and Political Establishments.

Detailed Account.

2. The detailed expenditure is shown in the Appendix A to this Section. Such of the items as seem to call for special notice or explanation are mentioned in the following paragraphs.

LAND REVENUE.

Collectors' &c., Establishment.

3. The charge under the head of Collectors and Deputy Commissioners' Establishments is for the salary of the Extra Assistant Commissioner at Quetta—Rai Bahadur Pandit Suraj Kaul,—who draws a fixed pay of R650 a month. This Establishment is charged to the Quetta Assigned Revenues (see paragraph 10).

Tahsildars and their establishments.

4. The charge for Tahsildars and their superior establishment has risen from R18,390 in 1882-83 to R23,000 in 1886-87. The cost of the servants has also increased from R2,950 to R3,500. The details of the number and cost of the establishment for

Political.

Section J.—Baluchistan.

1882-83 and 1886-87 and the cause of the increase, where known, are given in the following table:—

Sanctioned scale of Establishment.					1886-87, compared with 1882-83.				
Appointment.	1882-83.		1886-87.		More.		Less.		
	No.	Cost.	No.	Cost.	No.	Cost.	No.	Cost.	
Pishin—		R		R		R		R	
Tahsildar	1	200	1	160	...	...	...	40	
Naib ditto	1	75	1	75	...	...	...	...	
Head Munshi	1	70	1	70	...	...	...	...	
Munshi	1	50	...	...	...	...	1	50	
Kanungo	...	...	1	50	1	50	...	...	Owing to a large extent to the construction of the Railway.
Wasil-baki Navis	...	...	1	40	1	40	..	...	
Mohasib	2	80	...	...	...	...	2	80	
Treasurer	...	...	1	70	1	70	...	...	
Siya Navis	...	...	1	25	1	25	...	...	
Photdar	1	25	1	25	...	...	...	...	
Judicial Moharrir	...	...	1	40	1	40	..	...	
Godown ditto	...	...	1	30	1	30	...	...	
Dhunwais	2	40	2	40	...	...	...	...	
Jemadar	...	...	1	15	1	15	...	...	
Peons	...	...	4	40	4	40	...	...	
Sibi—									
Tahsildar	1	150	1	150	...	...	...	...	
Naib ditto	1	50	1	50	..	...	...	...	
Treasurer	1	30	1	80	...	50	...	...	Owing to the establishment of a Sub-Treasury.
Assistant ditto	...	...	1	40	1	40	...	...	
Mohasib	1	40	1	40	...	...	...	...	
Kanungo	1	30	1	30	...	...	...	...	
Wasil-baki Navis	1	25	1	25	...	...	...	...	
Moharrir	1	25	1	25	...	...	..	...	
Siya Navis	1	20	1	20	...	...	...	...	
Patwari	4	60	4	60	...	...	...	...	
Clerk	...	...	1	60	1	60	...	...	
Jemadar	1	15	1	15	...	...	...	...	
Peons	8	80	8	80	...	...	...	...	
Thal—(*a*)									
Tahsildar	1	150	1	200	...	50	...	...	
Mohasib	1	50	1	50	...	..	...	...	
Treasurer	...	...	1	80	1	80	...	...	Owing to the establishment of a Sub-Treasury at Thal.
Siya Navis	...	...	1	39	1	39	...	...	
Peon	1	10	1	10	...	...	...	...	
Sweeper	1	10	1	10	...	...	...	...	
Harnai—(*a*)									
Tahsildar	...		1	160	1	160	...	...	
Mohasib	1	50	1	50	...	...	...	...	
Sub-Treasurer	...	...	1	80	1	80	...	...	
Siya Navis	...	...	1	39	1	39	...	...	
Jemadar	1	12	1	12	...	...	...	...	
Peon	1	10	1	10	...	...	...	...	
Barkandazes	10	100	10	100	...	...	...	...	
TOTAL PER MENSEM	47	1,457	62	2,195	18	908	3	170	
TOTAL PER ANNUM	...	17,484	...	26,340	8,856 more.				

(*a*) These establishments though entertained in 1882-83 do not appear to have been provided for in that year's budget.

Political.

Section J.—Baluchistan.

Compensation for dearness of provision.

5. The charge for compensation for dearness of provision is thus explained by the Governor-General's Agent:—

"This allowance has been drawn regularly since 1879, but being of a temporary nature and sanctioned periodically for a time only, it was not entered in the Budget Estimates until 1886-87. It is granted to almost all the ministerial establishments serving in this Agency, except that of the Political Agent in South Eastern Baluchistan. The rate was formerly 30 per cent. on salaries throughout the Baluchistan Agency; but in 1884-85 it was altered to 20 per cent. for establishments serving below the passes, and 30 per cent. for those serving above, and these are the rates at which the allowance is drawn now. Menial establishments, police, &c., receive "batta" at the rate of R3-8-0 a month above the passes and R2 below. With the exorbitant rates prevailing in Baluchistan this allowance is a necessity."

This explanation applies to the similar head under all the other major heads of Account.

The existing sanction is conveyed by Foreign Department letter No. 20 E., dated 4th January 1887, and has effect only to the end of 1886-87.

In the accounts the charge is shown against the pay of the various establishments and not against this special head.

Temporary establishment and carriage of revenue grain.

6. The charges for temporary establishment and for the carriage of revenue grain arise out of the special land revenue system, which prevails in this district; and which is thus described by the Agent to the Governor General:—

"The system of taking revenue in grain is this: The gross produce of the land is divided into six equal shares. The cultivators keep five shares, the remaining share being taken as revenue. The grain thus collected is either sold to the Commissariat Department or to the highest bidder in the market, and the proceeds are credited to Government."

The temporary establishment consists of care-takers (karawas) who are required to watch the crops after they have been assessed for revenue collection. They are not regularly kept up, but only entertained when required. The charge for carriage is incurred for the conveyance of the grain from the threshing floors to the Government granaries, a distance sometimes of 9 or 10 miles. The absence of any charge on this account up to 1885-86 is thus explained:—

"Prior to 1885-86, the cost of carriage of revenue grain was paid from the proceeds of the sale of the grain before crediting the money to Government, but now the gross proceeds are paid into the Treasury, the cost of carriage of grain being drawn on regular bills."

Travelling expenses.

7. The charge under the head of Travelling Expenses is for the permanent travelling allowance of R90 a month granted to the Extra Assistant Commissioner at Quetta under Article 79 of Schedule D of the Civil Travelling Allowance Code. We have received no information as to the extent of his tours.

Cattle establishment and contingencies.

8. The charge for cattle establishment and contingencies is thus explained by the Agent to the Governor General:—

"This item was for care and keep of unclaimed impounded cattle, which were eventually sold by auction and the proceeds credited to Government under unclaimed property. Nothing was drawn under this head during the past year."

If this explanation is correct, the charge would appear to be improperly classified, such charges are elsewhere debited, and the corresponding receipts credited, under the head of Police.

Political.

Section J.—Baluchistan.

Receipts and expenditure of Quetta Assigned Districts.

9. The Agent to the Governor General has forwarded an account showing the receipts and expenditure of the Quetta Assigned Districts which is appended to this Note as Appendix B. The Estimate for 1887-88 takes the Revenue at R1,17,000 and leaves a surplus for Public Works expenditure of about R30,000.

Formerly the surplus revenue of the assigned districts was paid over to the Khan of Khelat annually, but by an arrangement entered into in 1883 a fixed quit-rent is paid to the Khan; under this arrangement the surplus, if any, is at the disposal of the Government of India. The following extracts from orders of the Government of India indicate the method on which the expenditure against the assigned revenues is managed and controlled:—

Financial Department Resolution No. 3484, dated 17th September 1884.—"The Governor General in Council is accordingly pleased to rule that the 'Quetta Revenue Fund' shall cease to be an Excluded Local Fund from 1st April 1884, and that all its transactions shall be brought into the regular accounts of Government, and subjected to the usual control and audit.

"His Excellency in Council considers it desirable, however, that the surplus revenues of the Quetta district should be devoted to the improvement of that district, and, with a view to secure this end, directs that the revenues be not shown under the various major heads, but shown together in one place, namely, under 'Land Revenue—Miscellaneous' in a special minor head 'Quetta Assigned Revenues;' and that similarly, all the expenditure against them be borne on the accounts under the corresponding expenditure head as "Expenditure against Quetta Assigned Revenues."

* * * * * * * *

"An administrative account, outside the Finance and Revenue Accounts, should also be prepared of these transactions annually by the Agent to the Governor General in Baluchistan and submitted to the Government of India in the Foreign Department. In this administrative account the opening and closing balances of the revenues will be shown.

"As regards the question of the revenues to be included under the head of 'Quetta Assigned Revenues,' and of the expenditure to be met therefrom, the Governor General in Council is pleased to rule that all the revenue paid into the Treasury, except the receipts of the Quetta Municipal Fund,—whether Land, Excise, Stamps, Registration or Miscellaneous, and due directly to the assignment by the Khan of Khelat to the British Government of the Quetta district, shall come under this head. All revenue levied in the districts of Sibi, Pishin, Harnai, and Thal Chotiali of every kind (excepting the Municipal revenue of Sibi) shall be considered as ordinary Imperial Revenue, in contradistinction to the Quetta Assigned Revenues.

"The expenditure chargeable against the 'Quetta Assigned Revenues' will be—

(*a*) The payment of R25,000 per annum, quit-rent to the Khan.

(*b*) The salary of the Political Agent in Quetta and Pishin at R1,000 per mensem, with his establishment and his travelling and other allowances.

(*c*) All legitimate charges for the administration of the Quetta district, including Revenue establishments, &c.

"The charge for police is now a general Imperial charge under the head of Police, and should continue for the present to be so shown in the Accounts."

Foreign Department letter No. 2780 E., dated 17th October 1884.—"When, therefore, in February last the Government of India received from the Comptroller General the Budget Estimates prepared in the Political Agent's Office, in which the charge on account of the salary of the Extra Assistant Commissioner was entered, they concluded that the revenues of the Quetta district were now in a position to bear the charge which appeared in the Budget estimate prepared by your subordinate.

"It is, however, inferred from your letter under reply that in your opinion the charge cannot yet be borne by the Quetta Revenues. Under these circumstances, the Resolution has been altered; but, when the ability of the Quetta Revenues to bear this charge, and the charge for police has been demonstrated by experience, the matter will be re-considered."

Political.

Section J.—Baluchistan.

Foreign Department letter No. 1375 E., dated 1st September 1885.—"As regards the question of your authority to sanction expenditure debitable to the Quetta Revenues, I am to say that in this respect your powers are precisely the same as in cases where the debit is against other Imperial Revenues."

Foreign Department letter No. 1395 E., dated Simla, 29th June 1886.—"The Government do not wish to make a profit out of the Quetta Revenues; and if there are useful objects in the district on which a surplus can be properly spent, it may be applied to them, without regard to the fact that money may be as much or more wanted for other purposes outside the district. But it is not to be understood that a surplus must be spent because it happens to exist. Every proposal will be treated on its merits."

Establishment charges paid out of Assigned Revenues.

10. The following are the establishment charges which are met out of the Assigned Revenues:—

Tahsil establishment.—One Tahsildar R150 + horse allowance R50, 1 Naib Tahsildar R80, 1 Mohasib R60, 1 Kanungo R50, 1 Siya Navis R35, 1 Judicial Moharrir R35, 2 Patwaris R52, 1 Godown Moharrir R25, 2 Weighmen R40, 1 Jemadar R18, 12 Peons R138: total 24 men at a monthly cost of R733; no grain compensation is allowed to these men.

Political establishment.—1 Clerk R70, 1 Record-keeper R45, 1 Moharrir R40, 1 Nazir R40, 1 Daftari R18, 2 Peons R27: total 7 men on R240; no batta.

Attaché's Office.—One Clerk R40, 1 Peon R13-8: total 2 on R53-8; no batta.

Cantonment Magistrate's establishment.—One Sheristadar R75, 1 Moharrir R35, 2 Peons R20, 2 Process-servers R20: 6 men on R150; batta given to Peons and Process-servers at 1-8 each.

Extra Assistant Commissioner's establishment.—One Head Clerk R118-12, 1 2nd Clerk R70, 1 3rd Clerk R50, 1 Judicial Moharrir R35, 1 Revenue Moharrir R35, 1 Nazir R35, 1 Daftari R12, 2 Orderlies R24, 4 Chaprasis R46: 13 men on R425-12; no batta.

Munsiff's establishment.—1 Munsiff R150, 1 Peshkar R45, 1 Moharrir R35, 1 Naib Nazir R30, 6 Peons R60; total 10 costing R320. (Half debitable to Quetta Revenue.)

Forest establishment.—One Jemadar R30, 6 Malis R72, 1 Mirab R12, allowance to 1 Mali R2: total 8 at R116.

Public Works establishment.—One Overseer R50.

Miscellaneous establishment.—One Jemadar R19, 2 Syces R27, 2 Gariwans R24: total 5 costing R70.

These establishments were sanctioned by the Governor General's Agent, when the Quetta Assigned Revenues were treated as an Excluded Local Fund, the sanction being confirmed by the Government of India under the new arrangements mentioned in the preceding paragraph.

The following have been modified since that time:—

The cost of the Tahsil establishment was raised by R99 a month under Foreign Department letter No. 1375 E., dated 1st September 1885. The Political Agent urged the following grounds in support of the proposal:—

"Even with the increase asked for, the Quetta Tahsil establishment is very economical compared with an Indian district, while owing to the large garrison, the continual coming and going of troops and the demand for supplies, the work of the tahsil is unusually heavy. With all this extraneous work it is difficult to supervise sufficiently the collection of the revenue in kind, and I believe with the Pandit that, if the tahsil is strengthened, the increase of expenditure will be more than compensated by an increase of revenue."

Political.

Section J.—Baluchistan.

The Political establishment is the Revenue establishment of the Political Agent's Office; the rest of the Political Agent's Office is charged to the General Revenues.

The Extra Assistant Commissioner's establishment has been increased by one clerk on R70 a month, under Foreign Department letter No. 1395E., dated 29th June 1886, it being urged that "the wants of the district are growing and work increasing daily" owing to the construction of the railway and the concomitant increase in the railway population, and owing to the administration becoming more systematic and thorough.

The Munsiff's establishment has been substituted for a Kazi's establishment, costing R135 a month.

The following description of the duties of the Forest and Public Works establishment was furnished by the Political Agent in 1885:—

"The Forest establishment consist of a jemadar and six malis, who are employed in managing the three forest plantations started by myself as District Officer for providing trees for the station roads and neighbourhood. The plantations consist of poplar, willow and plane trees planted with slips obtained, in the first instance, from Kandahar. All these nurseries are flourishing, and the young trees, as they gain strength, are planted out along the station roads. During the time I have been in charge of Quetta, I have planted some thousands of trees in this way, and the difference in the appearance of the Quetta Civil Station is yearly becoming more marked. The Forest establishment also look after the trees planted along the roads, which require constant attention in this dry climate for the first year or two after they are planted.

"The efforts made under my orders in the direction of planting trees have resulted not only in beautifying the Quetta Station, but in successfully introducing into the Quetta district distinct species of trees which(a) were totally unknown here before. I would add that the work done by this establishment does not in any way clash with the work of the Forest Department. Station tree-planting and road planting are outside the duties of a Forest Officer, and can only be carried out by the District Officer. Considering how much good has been done already in this direction, I trust no attempt will be made to reduce the establishment at present.

(a) The Lombardy poplar.
Weeping willow.
The Kabuli willow.
The Plane tree.

The Public Works establishment consists merely of an Overseer on R50 a month. His duty is to prepare plans and estimates of all public works carried out from the Quetta Revenues and to supervise their execution. It would be difficult, if not impossible, to properly supervise the expenditure on public works without a trained man of this description. I give in the margin the expenditure on public works during the last two years and the budget estimate under the same head for the current year."

	R	a.	p.
1883-84 . . .	8,988	0	6
1884-85 . . .	12,633	2	2
1885-86, Budget . .	12,600	0	0

The following explanation of the Miscellaneous establishment was furnished by the Political Agent in 1885:—

"For a long time an establishment of two carts and four ponies have been kept in the tahsil for general transport purposes in connection with the collection of land revenue. It should be recollected that, unlike India, there is not a cart of any kind to be had in this country and the only transport is camels. In the winter the Brahui camels go down to Kutchi, and it is often very difficult to procure them; and as the revenue is also collected in kind, it is very useful and necessary to have in the tahsil a small transport establishment for district work. In fact, without them very great inconvenience would be caused, especially at the present time when every camel is taken up for supply purposes. As it is, I am in a great measure independent. The practice of keeping a few yaboos for revenue purposes is strictly in accordance with the custom of the country. In Quetta they have been supplemented by a couple of carts, and I have no hesitation in saying that it would be very difficult to do without them in a country like this, where all means of locomotion are difficult, and in some parts of which even camels cannot go."

11. We have not sufficient information to enable us to criticise these establishments, but we would suggest that they should be enquired into at a con-

venient opportunity. The surplus of revenue will, it is true, be ordinarily spent only for the improvement of the Quetta district, but from the orders quoted in para. 9 it appears that some charges which might fairly be debited to the Assigned Revenues, are still borne by Imperial, so that savings effected in these establishments would at first be applied directly in relief of the General Revenues; and even if this were not so, there would be no ground for spending more on establishments than is absolutely necessary; economy in this expenditure would leave a larger surplus for public works, or for any other expenditure directly for the benefit of the district.

STAMPS.

Discount on Sale of Stamps.

12. Stamps are sold by licensed vendors only, there being no *ex-officio* vendors; but Postmasters sell Receipt Stamps and get the usual discount.

The rates of discount allowed are ½ anna per rupee for Non-Judicial Stamps, and ¼ anna per rupee for Judicial.

There are ten licensed Stamp Vendors—four at Quetta, two at Sibi, and one each at Pishin, the Bolan Pass, Thal Chotiali, and Shahrig.

POST OFFICE.

District Post Establishment.

13. The expenditure shown foDistrict Post Establishment is not really of the nature of a local Postal charge. The Governor General's Agent writes as follows on this subject:—

"The expenditure under this head is incurred on carrying the mails to all parts of the Baluchistan Agency. The charge is Imperial; but owing to the carriage of the mails being entrusted to the tribes of the country, the pay is drawn and disbursed by the Political Officers who control the tribes, and the charge is therefore included in the Budget Estimate of the Political Department.

"The fluctuations in the cost of the Postal establishment are due to the opening of new, and the closing of old, postal lines, consequent on the taking under British Administration of new tracts of country, the movement of troops, establishment of British cantonments, opening up of new trade routes, &c. The number is fixed under the authority of the Governor General's Agent, with the sanction of the Foreign Department, to which all changes, reductions and increases are reported as they occur.

"The reason for the increase in contingent expenditure is owing to the increase to the population of the country caused by the Railway works, the construction of new roads, large irrigation schemes, and extensive Military works in progress.

"The Quetta Post Office has lately increased the number of parcel deliveries per week, which has caused extra expense on account of camel hire.

"As soon as the Railway is open to Quetta and in working order, both letter and parcel mails will be carried by train, and a considerable reduction will then be made in Establishment and Contingent Expenditure."

14. The Establishment consists of—

(1) A small establishment allowed to the Superintendent of Mails, Baluchistan, as follows:—

	R
1 Clerk and Munshi	55
1 Peon	10
1 Khalasi	9

with the usual allowance for dearness of provisions and a horse

allowance of R15 to the clerk and munshi (which, however, is not provided for in the Civil Travelling Allowance Code), and

(2) A staff of Inspectors, Jemadars, Duffadars, Sowars and Footmen, who carry the post on the various postal routes in Baluchistan.

Charges not really of the nature of establishment charges.

15. The following extracts from a report by Sir Oliver St. John (No. 158 F. C., dated 25th June 1886) indicate that the latter class of payments are not of the nature of ordinary payments to establishments, but are rather Political subsidies for the performance of certain duties:—

"When the Sibi-Pishin line was first occupied, a certain number of native levies were entertained by the Political authorities for general purposes, and others from time to time as postal carriers, telegraph guards, for the protection of special posts, and so on. It would not appear that men were specially engaged for these separate purposes, but the chiefs were told that there was such and such extra work to be done, and that so many more men and horses would be allowed for it. Thus the distinctive services—political, railway, telegraph and postal—sanctioned and shown in the accounts existed on paper only. In practice and to Chiefs and people themselves, there was only one service, with duties varying according to circumstances. It is perhaps hardly necessary to say that tribes were employed in their own country only. It is admitted that the pay given, although high, was not supposed to entitle Government to the entire time of the individuals employed, who were free to come and go as they liked or as their Chiefs permitted, provided that the work was done.

"The view of the situation taken by the Political Officer is somewhat as follows:—The tribes consent to relinquish what they consider their immemorial right of robbing or blackmailing travellers, and to submit intertribal quarrels to arbitration, and hold themselves generally responsible for the safety of life and property within their borders. On the other hand, they receive certain sums of money for which they carry out some well-defined and other ill-defined duties. The system is thus half-way between the payment of blackmail pure and simple to the tribes, in consideration of their refraining from robbery and murder, and the entertainment of a certain number of tribesmen as Government servants to perform fixed duties for regular salaries. It differs from the former in that actual service is performed and allowances made to the well-disposed to keep the ill-disposed in check, and from the latter in that payments are made, not to individuals, but to chiefs and headmen, who alone are held responsible.

"The latter is the aspect which the system bears on paper, as shown in establishment lists and budgets, and, generally speaking, in official correspondence. It is evident, however, that such a view is wholly incompatible with the system as it actually exists."

Accordingly we have not examined these so-called establishment charges with the view of suggesting any economy in them.

LAW AND JUSTICE.

Civil Courts.

16. The charges for Civil Courts are for two Munsiffs, who are stationed at Quetta and Sibi, and receive R150 and R125 a month, respectively. Half of the pay of the Quetta Munsiff and his establishment is chargeable to the Quetta Assigned Districts. The Quetta Munsiff was appointed only in October 1885, which accounts for the increased charge for establishment in 1886-87. The establishment consists of the following:—

QUETTA.	R	SIBI.	R
1 Clerk	45	1 Clerk	25
1 „	35	1 Nazir	15
1 „	30		
	110		40

As to the work of these Courts, the Agent to the Governor General reports that—

"The Sibi Munsiff disposed of 251 Criminal and 865 Civil cases during the last two years.

"The Munsiff's Court at Quetta has only been established a little over a year. The Munsiff disposed of 117 Criminal and 1,531 Civil cases during the year 1886."

Jails.

17. The following information regarding the expenditure on Jails has been furnished by the Agent to the Governor General :—

"There are two regular jails in Baluchistan, one at Quetta and the other at Sibi. There are also lock-ups at Pishin, Thal Chotiali, Harnai, Shahrig and Kach, and all expenditure on their account is charged to Jails.

"The average number of prisoners in the Jails is—

Quetta	65
Sibi	35"

Enquiry was made as to why some of the charges for Jails were shown under Law and Justice," and others under "Political," and the Governor General's Agent replies—

"There is no distinction between Jail charges under this head and those shown under 'Political.'

"In the Budget for 1887-88 all charges on account of Jails have been included under '19.—Law and Justice—Jails,' and this procedure will be followed in future budgets."

POLICE.

District Executive Force.

18. The increase under the head of District Executive Police Force is stated to be due to the additional establishment sanctioned in connection with the Bolan and Sind-Pishin State Railways and the opening of a Sub-Treasury at Shahrig.

The details of the existing establishment as given by the Agent to the Governor General are printed in Appendix C to this Note; they differ somewhat from the number provided for in the Budget Estimate of 1886-87. The provision in the Budget under the head of Clerks and Munshis includes the six servants, three bhistis, and three sweepers shown in Table C.

Hospital Establishment.

19. The charge shown for Hospital establishment under Police consists of three allowances of R10 each paid to the three Hospital Assistants in charge of the dispensaries at Quetta, Pishin and Sibi for being also in medical charge of the Police of those places. They receive similar allowances for the charge of the Jail Hospitals at these places; one being charged under "Law and Justice" and a second under "Political" in the Budget of 1886-87; the third has been sanctioned since the Budget of 1886-87 was prepared.

Deputation Allowance and Batta.

20. The charge shown for Deputation Allowance and Batta is under other heads called "Compensation for dearness of provisions" (see paragraph 5).

Cost of Clothing.

21. The charge to the State for Police clothing is R10 per man per annum which is paid under the authority of the Government of India. The men do not contribute anything towards the cost of their clothing. In other similar cases we have

recommended that a contribution for clothing should be levied. The circumstances of the Baluchistan Police Force are peculiar, and there may be good reasons for abstaining from the levy of such a charge there; but we think that the question should be considered.

Railway Police.

22. The Railway Police have been included in the District Executive Police Force, of which they form a part.

ECCLESIASTICAL.

Chaplain

23. The Chaplain's head-quarters are at Quetta; but he occasionally visits places where European troops of the Quetta garrison are encamped during the summer months. It is for these journeys that travelling allowances are provided in the Budget.

Church Establishment.

24. The church establishment consists of a clerk on R12 and a servant on R10. As the Church at Quetta has been classed as a second class church, a clerk is not admissible under the general orders; and we think that the clerk can hardly be needed and that his services might be dispensed with.

MEDICAL.

Allowance to Surgeon for charge of Dispensary.

25. The allowance to a Surgeon under the head of Hospitals and Dispensaries is said to have been sanctioned for the charge of the Dispensary at Thal Chotiali and is paid to the Regimental Medical Officer. We did not take notice of this allowance in our Note on special medical allowances (Section E of Chapter V), as we understood from the list furnished by the Comptroller of India Treasuries that it was given for the Civil medical duties of the station.

The allowance has not been drawn for some months as the troops have been moved from the Thal Chotiali to the Bori Valley; and it is under contemplation, the Governor General's Agent reports, to transfer the allowance to the dispensary lately established at Loralai. We do not think there can be any ground for the continuance of this allowance, and recommend that it be withdrawn.

Hospital Assistants.

26. Hospital Assistants are sanctioned for the dispensaries at Quetta, Thal Chotiali, Pishin, Gulistan, and Shahrig.

As regards the other charges for Hospitals and Dispensaries, the Agent to the Governor General writes—

"The remaining charges on account of these dispensaries are met from—

(a) the grant of R1,200 for contingent charges—Miscellaneous—under 24, Medical, and

(b) Hospital contingencies R2,500 under 25, Political."

Grants for Medical purposes.

27. The Sibi Municipality bears one-third of the cost of the Sibi Dispensary; the rest of the cost being borne by Government and charged under the head of Grants for medical purposes.

Political.

Section J.—Baluchistan.

POLITICAL.

Political and Medical Officers.

28. The following table shows the number, location and pay of the Political and Medical officers, working up to the provision for salaries in the Budget of 1886-87 :—

DESIGNATION.	Monthly pay.	SECTIONAL TOTAL TO AGREE WITH BUDGET.		Where stationed.
		Monthly.	Annual.	
	R	R	R	
Governor General's Agent . .	3,000	...	...	Head-Quarters.
Political Agent	1,500	...	...	Thal Chotiali.
"	1,200	...	...	Karachi and Jacobabad.
"	1,000	...	...	Quetta and Pishin.
"	866⅔	7,566⅔	90,800	Khelat.
1st Assistant to Governor General's Agent	650	...	...	Head-Quarters.
Native Assistant . . .	550	...	...	Sibi.
"	230	...	...	In the Bolan Pass.
"	230	1,660	19,920	Thal Chotiali.
Agency Surgeon . . .	1,000	1,000	12,000	Quetta.
Assistant Surgeon . . .	...	150	1,800	Khelat.
Treasury Officer . . .	...	800	9,600	Quetta.
Superintendent of Levies and *ex-officio* Assistant Political Agent, Thal Chotiali . . .	...	625	7,500	Loralai.

Agent to the Governor General.

29. The Agent to the Governor General is graded as a Resident of the second class on R2,500; but he receives a special allowance of R500 a month in addition.

Political and Assistant Agents.

The Political Agents and the First Assistant to the Agent are in the graded list of the Political Department and draw the pay of their grade.

Native Assistants.

30. The three Native Assistants are in addition to the Extra Assistant Commissioner at Quetta, who is provided for under Land Revenue (see paragraph 3). The first, Rai Bahadur Hittu Ram, C.I.E., is an Extra Assistant Commissioner on the Punjab list; he receives the pay of his grade as such (at present R400) and a special allowance of R150 a month, while he is in charge of the Sibi District. The other two Assistants are Khan Bahadur Hak Nawaz Khan and Diwan Ganput Rai; they draw a pay of R150 rising to R250 by five annual increments.

31. The Political Officers in Baluchistan receive for the most part permanent travelling allowances, which are noticed in paragraph 44.

Agency Surgeon.

32. The medical charge of the Baluchistan Agency is classed as a First Class Civil Surgeoncy; in addition to his pay as First Class Civil Surgeon the Agency Surgeon draws a special allowance of R350 a month. We have remarked in paragraph 18 of our Note on special medical allowances (Section E of Chapter V) that this allowance seems excessively high.

The duties of the Agency Surgeon and of the Assistant Surgeon are described as follows :—

"The Agency Surgeon is in Civil Medical charge of the whole of the country administered by the Governor General's Agent in Baluchistan, including all civil and police establish-

ments, &c. He is also in charge of all the Civil dispensaries in Baluchistan and the assigned districts of Sibi, Pishin and Thal Chotiali, and is responsible for the medical and sanitary arrangements generally, throughout the whole of the Baluchistan Agency.

"The Assistant Surgeon is in charge of the Civil Dispensary at Khelat, and he is the medical attendant upon His Highness the Khan, his family, and servants."

Treasury Officer and Cantonment Magistrate.

33. The Treasury Officer at Quetta is a Bombay Uncovenanted Deputy Collector; he draws a pay of R800 per mensem as Treasury Officer (shown in the Accounts and Estimates against the heading Cantonment Magistrate) and R200 per mensem as Cantonment Magistrate; of this latter allowance R100 are paid by Government and are charged under the head of Travelling Expenses, and R100 are paid by the Cantonment Fund.

The judicial work of the Cantonment Magistrate is reported to have been as follows:—

	1884.	1885.
Civil cases	150	145
Criminal cases	330	426

As it appeared from the Accounts and Estimates that the whole pay of this officer was drawn by him as Cantonment Magistrate, we enquired whether it would be possible to have the work done by a regimental officer; the Agent to the Governor General says that the work could be so done, but that no economy would result, as the present allowance of R100 a month is the lowest allowance that Government could pay to a regimental officer, while the Treasury Officer must still be retained. This view appears correct. But we do not understand why the allowance to the Cantonment Magistrate should be charged as Travelling Allowance.

Superintendent of Levies, &c.

34. The former Assistant Superintendent of Levies was converted into the present Superintendent of Levies and *ex-officio* Political Agent at Thal Chotiali on the reorganisation of the Political Services in the Baluchistan Agency in 1883 and 1884, when the post of Commandant of Baluch Guides was abolished.

Political Office establishments.

35. The Appendix D to this Note shows the details of the Political Office establishments in Baluchistan, with the pay of the various appointments. The pay is in many instances very much higher than is given to similar establishments in other parts of India; thus the pay of the Superintendent of the Agent's Office considerably exceeds that of the chief ministerial officer in the Chief Political Office of Rajputana or Central India. Similarly the pay of the other clerks in the Agent's English Office is very high, the average being R166-10-8; and the average of the Vernacular Office is about R135. There are also differences for which no reason is apparent on the surface, between the pay of similar appointments in the different Political Agencies in Baluchistan. The Treasury establishment seems very strongly manned and highly paid; the cash transactions amount to about 513 lakhs yearly.

It must be borne in mind, in considering the pay of these establishments that in addition to these high rates of pay, they draw special allowances as compensation for dearness of provisions on the scale mentioned in paragraph 5. The expensiveness of Baluchistan as a place of residence, should not therefore apparently enter into the considerations on which the pay is fixed at so high a scale.

Political.

Section J.—Baluchistan.

We would recommend a careful revision of the pay of these establishments whenever a suitable opportunity offers (see paragraph 53).

Newswriters and kasids.

36. The details of the Budget provision for newswriters and kasids are given below :—

	R
Kandahar newswriter	200
„ 4 kasids at R15	60
Herat 4 kasids at R15	60
TOTAL	320

There is also a newswriter at Herat on R260 a month, whose pay was provided for in connection with the charges of the Afghan Boundary Commission.

Jail charges.

37. The jail charges under the head of Political are for the jail at Quetta. The jail establishment consists of 1 Jemadar at R15 and 2 Barkandazes at R10 each : total R35 a month for the Quetta Jail. It is said that these charges will be transferred to the head of Law and Justice in future.

Police charges.

38. The charges for police establishment shown under this head in the years 1882-83 to 1884-85, are in 1885-86 and 1886-87 included in the general charges, which are shown under the head of Police.

Medical charges.

39. The medical charges under the head of Political are for the Quetta and Khelat Dispensaries. The expenditure is to be transferred to "Medical" in future budgets.

Frontier Levies.
Telegraph guards.
Pathan tribes service.
Dumar Service.
Bolan Pass Service.
Postal Sowars.

40. The charges bracketed in the budget under the heads noted in the margin are thus referred to by the Agent to the Governor General :—

"The frontier levies and tribal services are employed to protect the frontier in places where there are no troops, and the tribes, who receive pay under this head, are generally responsible for the peace of the country in their immediate neighbourhood. The telegraph guards, as their designation implies, are used for protecting the telegraph lines throughout the Baluchistan Agency. The charges for these services, &c., are incurred under the sanction of the Government of India in the Foreign Department."

The nature of the payments for these services has been more fully described in the extract given in paragraph 15 from Sir Oliver St. John's Report.

Office Rent.

41. The charge for "Office Rent" is one of R80 a month paid as office allowance to the Political Agent, South-Eastern Baluchistan, under an arrangement sanctioned by the Government of India (Foreign Department letter No. 173 E., dated 19th January 1884) in the following terms :—

"Having considered the representations made in the letter under acknowledgment, the Governor General in Council is of opinion that it is best to allot permanently to the Political Agent at Jacobabad an office allowance of R80 per mensem, and to leave that officer to arrange for the accommodation of his office at Jacobabad or Karachi as the case may be."

Printing charges.

42. The printing work of the Baluchistan Agency is done partly by the Sind Commissioner's Printing Press at Karachi, and partly by private Presses. Political Officers obtain forms in general use from the Government Presses ; Political forms they are required specially to arrange for. There is no printing establishment attached to this Agency.

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Contingent charges.

43. The increased charge for contingencies in this Agency has recently attracted the attention of the Government of India, and special enquiry was made by the Foreign and Financial Departments into the high contingent expenditure in 1885-86. The following is a detail of that expenditure under certain heads :—

	Thal Chotiali.	Quetta and Pishin.	Jacobabad.	Khelat.	Total.
(1) Stationery .	1,339	422	116	13	1,890
(2) Telegrams .	4,593	700	834	142	6,269
(3) Tour charges .	7,270	2,305	1,647	1,753	12,975
(4) Entertainment of Chiefs .	12,174	375	3,773	611	16,933
TOTAL .	25,376	3,802	6,370	2,519	38,067

Explanation was asked regarding the high expenditure at Thal Chotiali. The Political Agent explains—

(1) Stationery had to be purchased for various Police and Revenue posts; and it was also supplied to Tahsildars, as the sanctioned allotment was inadequate.

(2) Telegrams were specially numerous on account of the Zhob Expedition, the Afghan Boundary Commission, and the "late war scare."

(3) The Political Agent thinks the tour charges must include some expenses of the previous year, which may have been paid in 1885-86. The travelling necessary was greater than usual in 1885-86.

(4) The amounts paid for entertainment of Chiefs are paid to Kakars of Zhob and Bori and the Khetrans who have to be summoned in connection with the settlement of cases connected with the Dera-Ghazi-Khan and Sind Borders, as well as amongst the tribes of the district. Chiefs and others are summoned in connection with complaints of raids, &c., and they are granted subsistence allowance.

There does not seem to be any special ground for so much higher an expenditure in the Thal Chotiali Agency than in the other Agencies. The point will doubtless continue to receive attention.

Travelling Allowances.

44. The Political Officers of this Agency receive permanent travelling allowances of the following amounts :—

	R
Political Agents, Thal Chotiali, South-Eastern Baluchistan and Quetta	180
Political Agent, Khelat	150
First Assistant to the Agent to the Governor General . . .	180
Native Assistants	90

The question of the general discontinuance of permanent travelling allowances was raised by the Finance Committee, and will, it is understood, be separately considered by the Government of India.

The increase in 1884-85 and 1885-86 in the charge for travelling expenses is thus explained by the Governor General's Agent—

"The increase under this head during 1884-85 was probably due to the Punjgoor and Zhob expeditions, and in 1885-86 to the deputation of officers of this Agency on duty with the Afghan Boundary Commission, and in connection with the collection of supplies for the troops ordered to Baluchistan on account of the Russian war scare."

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Section J.—Baluchistan.

Baluchi and Pushtu Allowances.

45. The Baluchi and Pushtu local allowances are drawn under the rules in force in the Punjab. These rules provide for the grant of an allowance of R100 a month to all officers serving in the Frontier Districts of the substantive rank of Assistant Commissioner, District Judge, 2nd grade, or Extra Assistant or Extra Judicial Assistant, who have passed an examination in Baluchi or Pushtu by the Higher Standard. The officers drawing these allowances in 1886-87 were—

Mr. R. J. Bruce	Baluchi.
Col. E. S. Reynolds	Do.
Capt. Gaisford	Pushtu.

Durbar charges.

46. The Durbar charges are incurred under the sanction of the Governor General's Agent within a limit of R7,000 per annum. There are no recurring charges under this head.

Charges for entertainment of Chiefs.

47. The charges for entertainment of Envoys and Chiefs are also incurred by the Governor General's Agent within the limit of the Budget Estimate. The increase in these charges has been referred to in paragraph 43.

Miscellaneous charges.

48. The miscellaneous Political charges, whose nature is not clearly given in the account, are thus explained by the Governor General's Agent—

"The charges for rent of land and compensation for water are paid to Zamindars for land and water taken up for the troops in Pishin. 'Revenue to the Khan of Khelat' is for certain land taken up at Quetta for Government purposes, and the amount shown in the Budget is paid as compensation for revenue formerly realised from that land by the Khan.

"The subsidy of one lakh of rupees to the Khan of Khelat is paid under the Treaty dated 8th December 1876."

The distinction between this payment and the payments under "Assignments and Compensations" has not been stated.

SCIENTIFIC AND MINOR DEPARTMENTS.

Trade Statistics. Petroleum Exploration.

49. There has been no expenditure on account of collection of trade statistics since 1884-85. The petroleum explorations are still carried on, but the charges are incurred in the Public Works Department.

TERRITORIAL AND POLITICAL PENSIONS.

Political stipends.

50. The stipends shown under this head are life pensions granted to certain Sirdars conditionally on their being faithful to the British Government.

MISCELLANEOUS.

Rest House Establishments.

51. The petty establishment provided for under this head is on account of Rest House Establishments which were transferred to the Civil from the Public Works Accounts and Estimates under Foreign Department Order No. 1088, dated 14th July 1885.

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Section J.—Baluchistan.

CONCLUSION.

Summary of small savings.

52 The only definite proposals that we have been able to put forward for the reduction of expenditure relate to the following petty items :—

	Saving.
Para. 21—Contribution to be levied for Police clothing . .	Not estimated.
Para. 24—Abolition of Church clerk at Quetta . . .	144
Para 25—Withdrawal of allowance to Military Surgeon for Thal Chotiali Dispensary	600

Necessity for economy generally.

53. The examination of this expenditure has, however, left on our minds the impression that there is some danger of extravagance in this Agency, through too great facility in sanctioning expenditure, on the ground that the country is unsettled and its circumstances abnormal. We are aware that at present there is great difficulty in getting clerks and establishment of all kinds for service in Baluchistan ; and it is not possible to apply and enforce the general rules in the same manner or to the same extent as elsewhere ; still the necessity for economy should not be lost sight of, and whenever affairs become more settled, we would recommend a careful examination and revision of all the Baluchistan Subordinate Establishments.

The 12th March 1887.

Political.

Section J.—Baluchistan.

APPENDIX A.—EXPENDITURE FROM QUETTA TREASURY.

(Omitting units—figures are in tens.)

EXPENDITURE.	ACTUALS.						ESTIMATE.			
	1882-83.		1883-84.		1884-85.		Revised, 1885-86.		Budget, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R		R		R		R		R
INTEREST ON ORDINARY DEBT	...	...	...	·13	...	...	...	...	...	...
Total	...	...	...	·13	...	...	...	...	...	...
INTEREST ON OTHER OBLIGATIONS—										
Interest on Savings Bank deposits	...	·65	...	1·28	...	1·60	...	...	...	...
Total	...	·65	...	1·28	...	1·60	...	...	...	...
REFUNDS AND DRAWBACKS	...	·09	...	...	...	·01	..	...	...	...
Total	...	·09	...	...	...	·01	...	...	...	...
ASSIGNMENTS AND COMPENSATION—										
Compensation to His Highness the Khan of Khelat	...	...	...	15 00	...	15·00	...	30 00	...	30·00
Compensation to Raisini Sirdars	...	...	...	5 49	...	8 67	...	13 00	...	13 00
Total	...	...	...	20·49	...	23 67	...	43 00	...	43·00
LAND REVENUE—										
Collectors' and Deputy Commissioners' establishment—										
Salaries—										
Extra Assistant Commissioners and Deputy Magistrates	1	3·03	1	5·40	1	6·95	1	8·12	1	7·80
Tehsildars and establishment—										
Tehsildars	4	9 52	20	9 75	22	9·33	23	19·32	34	23·00
Subadars, munshis, and others	15	8 87		8·86		10·60				
Servants	11	2 95	25	3 69	25	5·90	26	6 50	28	3·50
Compensation for dearness of provision	...	...	...	...	...	...	...	...	...	5 42
Patwaris	...	...	...	·84	...	·87	.	...	...	...
Temporary establishment (Karwars)	...	...	...	...	...	...	...	·03	...	3·50
Contingencies—										
Tour charges	...	·06	...	·30	...	·20	...	...	...	...
Purchase and repair of furniture and tents	...	...	...	·08	...	·05	...	·03	...	·03
Country stationery	...	·08	...	·12	...	·17	...	·10	...	·05
Carriage of stationery	...	·03	...	·02	...	·06	..	...	...	...
Carriage of revenue grain	...	...	...	...	...	...	...	1·50	...	8·30
Hot and cold-weather charges	...	·15	...	·13	...	·12	...	...	...	...
Service telegrams	...	·11	...	·25	...	·58	...	·65	...	·40
Official postage	...	·14	...	·25	...	·27	...	·23	...	·20
Treasury charges	...	·11	...	...	...	·01	...	...	...	...
Office expenses and miscellaneous	...	·96	...	1·00	...	3·60	...	1 77	...	1·68
Travelling expenses	...	1·04	...	1·16	...	1·35	...	·90	...	1·08
Cattle { Establishment	...	...	...	...	...	...	...	1·00	...	·54
Cattle { Feed of cattle and miscellaneous	...	...	...	...	...	...	...	...	...	·40
Expenditure against Quetta assigned revenue	...	...	...	61·55	...	54 66	...	92 32	...	1,05 37
Petty construction and repairs	...	5 50	...	...	..	...	...	1·00	...	1·00
Total	..	32 55	...	93 40	...	94 72	...	1,33·47	...	1,62 27
STAMPS—										
Establishment	...	...	...	...	...	...	...	...	2	·18
Discount on sale of stamps	...	·03	...	·04	...	·09	...	·22	...	·24
Total	...	·03	...	·04	...	·09	...	·22	...	·42
EXCISE—										
Office expenses and miscellaneous	...	...	...	...	...	6·00	...	...	...	...
Total	...	...	...	...	...	6 00	...	...	...	...
Carried over	...	33·32	...	1,15·34	...	1,26·09	...	1,76·69	...	2,05·69

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Section J.—Baluchistan.

APPENDIX A.—QUETTA EXPENDITURE—*continued.*

Expenditure.	Actuals.						Estimate.			
	1882-83.		1883-84.		1884-85.		Revised, 1885-86.		Budget, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R		R		R		R		R
Brought forward		33·32		1,15·34		1,26·09		1,76,69		2,05,69
Post Office—										
District post establishment—										
Establishment	...	96·80	323	99·24	291	84·18	383	92·50	360	1,00·56
Compensation for dearness of provision	...	...	...	...	...	...	...	...	...	·32
Contingencies	...	·73	...	·96	...	1·53	...	2·30	...	1·68
Total	...	97·53	...	1,00·20	...	85·71	..	94·80	...	1,02·56
Law and Justice—										
Civil and Sessions Court—										
Establishment—										
Munsiff	...	...	...	·49	2	2 31	1	2·00	2	2·40
Sheristadars, clerks, and others	...	...	...	·33	2	·57	2	·80	5	1·14
Servants	...	...	...	·52	4	·64	4	·80	10	·84
Compensation for dearness of provision	...	...	...	...	...	...	...	...	...	·76
Contingent charges—										
Miscellaneous	...	...	...	·10	...	·12	...	·12	...	·12
Travelling expenses	...	...	...	·03	...	·03	.	·40	...	·40
Charges for service of judicial processes—										
Nazir (sheriff)	...	·23	1	·39	1	·21	...	·36	...	·30
Revenue process-servers	...	·38	4	·65	4	·58	...	·56	...	·48
Compensation for dearness of provision	...	...	...	...	...	...	...	...	...	·16
Travelling charges	...	...	...	...	...	·04	...	...	..	...
Contingencies	...	·08	...	...	...	...	...	...	...	...
Criminal Courts—										
Establishment—										
Sheristadars, clerks, and others (kázi)	...	...	...	1·37	1	·46	1	·52	...	...
Contingent charges—										
Diet-money to prosecutors and witnesses	...	...	...	...	...	...	...	·20	...	...
Travelling expenses	...	...	...	·14	...	·03	...	...	...	·06
Contingencies	...	·07	...	...	...	...	...	...	...	·06
Jails—										
District Jails—										
Establishment—										
Native Doctor	...	·01	...	...	1	·11	1	·23	1	·12
Contingencies—										
Country stationery	...	...	...	...	...	·04	...	...	...	...
Supplies and services—										
Rations	...	1·25	...	·59	...	·64	...	·50	...	·50
Clothing and bedding	...	...	...	...	...	·24	...			...
Passage-money of convicts	...	·27	...	·32	...	·33	...			·40
Miscellaneous	...	·19	...	·13	...	·15	...			·10
Refunds	...	...	...	·07	...	...	...	...	...	...
Total	...	2·48	...	5·13	...	6·50	...	6·49	..	7·84
Police—										
District Superintendent (temporary)	...	...	...	...	...	...	1	3·70	1	7·80
District Executive Force—										
Police Force—										
Inspectors	1	2·55	1	2·34	1	1·96	1	4·08	1	2·40
Deputy Inspectors		3·20		3·40	4	3·81	8	5·70	8	5·76
Foot sergeants		1·12		1·18	5	2·01	12	2·65	20	4 32
Mounted sergeants	260	1·08	318	1·14	3	13·15	66	22·09	66	22·34
Jemadars		...			...	...	...	...	1	·60
Head Constables		6·22		6 07	...	5·61	22	7·00	24	4·18
Constables		14 11		15·73	2 1	34·89	340	65·00	149	52 90
Sowars	...	20 32	...	24 57	57	23·17	60	24·00	60	16·44
Clerks and munshis	4	1·12	4	1·09	4	1·97	13	2·68	13	3·15
Carried over	...	49·72	...	55 52	...	86·57	...	1,36·90	...	1,19 89
Carried over	...	1,33·33	...	2,20·67	...	2,18·30	...	2,77·98	...	3,16·09

Political.

Section J.—Baluchistan.

APPENDIX A.—QUETTA EXPENDITURE—*continued.*

EXPENDITURE.	ACTUALS.						ESTIMATE.			
	1882-83.		1883-84.		1884-85.		Revised, 1885-86.		Budget, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R		R		R		R		R
Brought forward	...	1,33·33	...	2,20 67	...	2,18·30	...	2,77·98	...	3,16·09
POLICE—continued and brought forward		49 72		55·52		86·57		1,36·90		1,19·89
Establishment—										
Hospital establishment	...	...	...	·09	2	·27	3	·29	3	·36
Deputation allowance and batta	..	...	...	...	...	...	....	...	...	24·35
Supplies and services—										
Cost of clothing	...	3·97		4·66	...	3·35	...	4·57	...	5·93
Contingent charges—										
Country stationery	...	...	...	...	...	·04	...	·15	...	...
Travelling allowances	...	·07	...	·10	...	·60	...	2·50	...	...
Official postage	...	...	...	...	...	·01	...	...	...	...
Service telegrams	...	...	...	...	...	·03	...	·05	...	...
Hot-weather charges	...	...	...	...	...	·20	...	...	...	...
Office expenses and miscellaneous	...	·52	...	·53	...	1 05	...	·97	...	·57
Railway Police—										
Police Force—										
Grant for Kandahar State Railway Police	...	11·67	...	10·50	...	4 38	..	4·00	...	...
Sowars	...	3·60	...	...	.	...	...	...	...	...
Total Police	...	69·55	...	71·40	...	96·50	...	1,49·43	...	1,51·10
ECCLESIASTICAL—										
Church of England—										
Salaries—										
Chaplains	1	5 28	1	6·02	1	7·24	1	6·86	1	6·00
Establishment—										
Clerk	...	...	...	...	..	·04	1	·15	1	·15
Servant	...	...	...	·04	1	·12	1	·12	1	·12
Contingencies—										
Visitation and travelling allowance	...	·84	...	·78	...	...	...	...	...	·90
Miscellaneous contingencies	...	...	...	·24	...	·03	...	·25	...	·16
Church of Scotland—										
Contingent charges—										
Travelling allowance on joining appointment	...	...	...	...	...	·21	...	...	...	...
Cemetery establishment—										
Care-takers in charge of cemeteries	...	·02	1	·17	1	·14	1	·15	1	·15
Contingencies	...	2·00	...	...	...	...	...	...	...	...
Total Ecclesiastical	...	8·14	...	7·25	...	7·78	...	7 53	...	7·48
MEDICAL—										
Vaccination—										
Contingent charges—										
Miscellaneous	...	·03	...	...	...	...	...	...	...	...
Hospitals and dispensaries—										
Salaries and establishment—										
Allowance to surgeons	...	·54	..	1·16	...	·65	...	·60	...	·60
Hospital assistants	1	·54	5	2·37	5	2·31	5	2·25	5	3·00
Compounder and dressers	2	·10	2	·08	...	...	...	...	...	...
Servants	4	19	4	·18	...	...	...	...	...	...
Contingent charges—										
Travelling expenses	...	·02	..	·14	...	·28	...	·14	...	·20
Miscellaneous	...	·10	...	1·22	...	1·33	...	1·00	..	1·20
Grants for medical purposes—										
Contribution for Sibi Dispensary establishment	...	...	...	...	...	1·02	...	1·10	...	1·20
Total Medical	...	1·52	...	5·15	...	5·59	...	5·09	.	6·20
Carried over	...	2,12 54	...	3,04·47	...	3,28·17	...	4,40·03	...	4,80·87

Political.

Section J.—Baluchistan.

APPENDIX A—QUETTA EXPENDITURE—*continued.*

Expenditure.	Actuals 1882-83. No	Amount	1883-84 No	Amount	1884-85. No	Amount.	Estimate Revised, 1885-86 No.	Amount	Budget, 1886-87 No.	Amount
		R		R		R		R		R
Brought forward	...	2,12 54	...	3,04 17	..	3,28 17	...	4,40 03	...	4,80 87
POLITICAL—										
Salaries—										
Residents, Agents, &c.	1	42 10	1	36 00	4	86 59	5	78·62	5	10 80
Assistant to do	8	71 07	8	65 20	4	11 40	4	25 00	4	19 92
Native Assistants to Agent				8 34		12 65				
Attachés	1	6 01	1	5 46	1	60			1	4 80
Surgeons	1	15 20	1	11 70	1	13 09	1	11 70	1	12 00
Assistant Surgeons	1	1 20	1	1 79	1	1 80	1	1 80	1	1·80
Cantonment Magistrate	...	.	...	...	1	8 43	1	9 60	1	9·60
Less deduction on account of Civil Service annuity	...	..	..		...	...	.	..		—·48
Commandant, Biluchi Guides	1	11 52	1	10 69		5 35	1	9 42	1	10 69
Assistant Superintendent of Levies	...		..	6 24		14 29	1	6 86	1	7 49
Establishments—										
Clerks and others	30	46 83	31	56 25	39	60 08	41	60 00	42	49 20
News-writers and kasids	.	6 58		5 64		6 09		6 00		3 84
Servants	30	4 02	27	5 74	34	6 24	39	5 03	40	5 28
Jail establishment		12		12		90	1	40	1	42
Police establishment	168	30 95	168	37 26	168	15 60				
Medical establishment	15	2 44	17	2 74	17	3 13	17	3 62	17	3 62
Biluchi guides	446	1,09 98	446	1,19 62	..	77 09				
Frontier levies		71 66	.	78 71		2,02 02	..			
Telegraph guards and line riders	.	60 51		55 51	..	31 58	.			
Pathan tribes' service		37 32	...	38 05		15 86		4,16 91	..	4,16 75
Dumar service		..				3 01	...			
Bolan pass service	..			...		33 43	.			
Postal sowars	...	4 00	.	..		1 67	.			
Payments for guarding hill passes	..	.		...	..	24 77	.	..	...	..
Compensation for dearness of provision							..		..	14 87
Zhob Kakars	..	.		...		22 01	..	...	..	
Punjgoor mission		..	..			1 35		...		. .
Contingent charges—										
Rent of offices	..	1 06	..	83	..	96	..	·85	.	96
Printing charges	...	81	..	3 62	...	1 64		1 00	..	2 00
Country stationery		72		1 03		1 87	..	4 50	...	4 50
Carriage of stationery		24	...	24	.	..				
Service telegrams	..	11 07	.	9 24	...	12 48	..	10 00		9 00
Official postage	..	2 17		2 40	..	3 26		3 00	...	2 50
Purchase and repair of furniture		50	.	1 94	.	2 10	.	2 00	..	1 00
Ditto ditto of tents		5 26	..	6 17	..	3 51		1 00	..	1 00
Ditto of books		05	...	32		43		10	..	50
Tour charges	.	20 24	.	12 15	.	12 80		14 00	..	12 00
Hot and cold weather charges	.	54	...	80	. .	1 17	..	50	..	50
Care and repair of Presidency house and grounds	..	60	..		...	60	..	...	..	60
Police contingencies		3 36	...	2 43	..	2 44		50	..	1 98
Cantonment Magistrate's contingencies			...	·27	.	60	...	25	..	·50
Agency contingencies and miscellaneous		13 52	..	16 80		13 07	..	9 00	...	9 00
Medical contingencies	.	1 78	...	2 05	...	2 92	..	2 50	..	2 50
Jail contingencies	..	4 04	...	3 43	...	4 75	..	8 10	..	5 00
Travelling expenses	..	28 99	...	32 42	.	42 54	.	42 21	..	33 36
Local allowance—										
Biluchi allowance		...		2 40		2 40		2·40	..	2·40
Pushtu ditto			..		.	2 12	..	1 20	...	1 20
Durbar presents		11 62	...	7 72	..	6 97	...	8 50		7 00
Toshakhana contingencies		10	..				.	.	.	...
Entertainment of Envoys and Chiefs		39·29	.	17 72		14 79	..	25 00	.	10 00
Afghan Delimitation Commission	...	...	..	...	.	3,88 47	..	1,50 00	...	...
Miscellaneous—										
Special political charges	.	...	...	20 40	..	...	..	...	..	20 00
Rent of land in Pishin	...	...	. .	...		...	..	...	..	·16
Compensation for water taken up for cantonment in Pishin	...	...	...	..		60	..	·90	..	·90
Revenue to the Khan of Khelat on lands purchased by Government		2·52	...	2 52	..	2·52	...	2 52	...	2 52
Subsidy to the Amir of Cabul	...	1,00 00	..	...			...	32,00 00	...	12,00 00
Subsidy and contribution to the Khan of Khelat	...	20 50	...	2,20 50	..			1,15 00	.	1,00 00
Miscellaneous		15 65	.	1 74	..	3·83	.	3 00		4 60
Total		8,06 14		9,14 20		11,88 77	.	42,42 99	...	20,86 28
Carried over		10,18 68	...	12,18 67	...	15,16 94	.	46,83 02	...	25,67 15

Political.

Section J.—Baluchistan.

APPENDIX A.—QUETTA EXPENDITURE—*concluded.*

Expenditure.	Actuals.						Estimate.			
	1882-83.		1883-84.		1884-85.		Revised, 1885-86.		Budget, 1886-87.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		R		R		R		R		R
Brought forward	...	10,18·68	...	12,18·67	...	15,16 94	...	46,83·02	...	25,67 15
Scientific and other minor departments—										
Establishment for trade statistics—										
Clerks and servants	...	·83	...	·99	·3	·70	...	...	...	...
Travelling allowances to clerks and servants	...	...	...	...	...	·15	...	...	...	...
Exploration of coal and minerals	...	...	...	...	...	6·83	...	58·40	...	...
Total	...	·83	...	·99	...	7·68	...	58·40	...	...
Territorial and Political Pensions—										
Pensions exceeding R5,000 per mensem—										
Sirdar Mahomed Alum Khan	...	...	...	14·78	...	8·60	...	6 00	...	6·00
Sirdar Nauroj Khan, son and successor of Sirdar Azad Khan	...	...	.	...	...	...	...	...	...	6·00
Pensions not exceeding R5,000 per annum	...	27·26	...	22·73	...	27·17	...	27·78	...	28·74
Charitable allowances—										
Not exceeding R5,000 per annum	...	...	...	1·60	...	4·00	...	1·20	...	1·00
Total	...	27·26	...	39·11	...	39·77		34 98	..	41·74
Superannuation allowances and pensions—										
Superannuation and retired allowances	...	·28	...	·24	...	·22	...	·32	...	·28
Refunds	...	...	...	...	...	·6	..	...	...	...
Total	...	·28	...	·24	...	·28	...	·32	...	·28
Stationery and Printing—										
Miscellaneous Printing charges	...	·03	...	...	...	...	...	...	...	...
Total	...	·03	...	...	...	...	...	...	...	...
Miscellaneous—										
Remittance charges—										
Charges for remittance of treasure	...	...	...	...	...	1·44	...	10·00	...	10·00
Loss on specie remittance	...	...	...	·01	...	...	...	...	...	...
Charity—										
Donation for charitable purposes	...	...	...	·05	...	·13	...	·10	...	...
Miscellaneous—										
Special Commissions of Enquiry—										
Miscellaneous unforeseen charges	...	5·11	...	·08	...	2·04	...	·30	...	...
Miscellaneous refunds	...	...	...	...	...	1·31	...	·40	...	...
Petty establishment—										
Bolan and Harnai toll collection establishment	...	...	...	2·38	...	·96	...	...	...	...
Ditto ditto contingencies	...	...	...	·10	...	·04	...	...	...	...
Rest-house establishment	...	...	...	...	...	...	...	5·00	...	4·10
Total Miscellaneous	...	5 11	...	2·62	...	5·92	...	15·80	...	14.10
GRAND TOTAL	..	10,52·19	...	12,61·63	...	15,70 59	..	47,92 52	..	26,23·27

Political.

Section J.—Baluchistan.

APPENDIX B.—ANNUAL ACCOUNTS OF THE QUETTA ASSIGNED REVENUES FOR THE YEAR ENDING 31ST MARCH 1885-86.—(*Para. 9.*)

Heads of Receipts.	Actuals of 1885-86. R a. p.	Heads of Expenditure.	Actuals of 1885-86. R a. p.
ARREARS	676 7 0	I.—LAND REVENUE—	
I.—LAND REVENUE—		1. Tehsil Establishment	7,984 6 10
1. Cash	3,976 15 0	2. Carriage of grain	1 0 0
2. Sale of grain	16,409 10 1	3. Miscellaneous Tehsil Establishment	829 15 9
3. Miscellaneous	7,688 13 5	4. Miscellaneous	3,575 14 11
II.—EXCISE—		II.—ADMINISTRATION—	
1. Abkari, Quetta	33,000 0 0	1. Political Establishment	3,848 2 10
2. Do. Bolan	5,850 0 0	2. Attachés' Establishment	655 1 11
3. Sale of drugs, Quetta	8,310 0 0	3. Cantonment Magistrates' Establishment	1,776 15 4
4. Ditto Bolan	1,010 0 1	4. Extra Asst. Commissioners' Establishment	4,119 15 7
5. License fees	954 0 0	5. Munsiffs' Establishment	1,680 13 7
III.—STAMPS—		6. Political Agent's pay	14,186 12 1
1. Non-Judicial	3,254 4 0	III.—STAMPS—	
2. Court-fees	12,893 4 0	*Commission paid on*—	
3. Receipts	1,420 0 0	1. Non-Judicial	90 5 0
4. Hundi papers	91 0 0	2. Court-fees, &c.	179 13 3
5. Penalties under Stamp Act	44 8 0	3. Receipt-stamps	40 1 6
IV.—LAW AND JUSTICE—		4. Hundi papers	2 13 6
1. Fines and Forfeitures	4,459 8 6	5. Allowance to Treasurer, &c	180 0 0
2. Court-fees realised in Cash	5 0 0	IV.—LAW AND JUSTICE—	
V.—REGISTRATION	208 10 0	1. Fines and Forfeitures	32 4 9
VI.—MISCELLANEOUS—		V.—REGISTRATION	...
1. Cattle pound	318 6 0	VI.—QUIT RENT TO H. H. THE KHAN	41,200 0 0
2 Sundries	655 5 2	VII.—FORESTS—	
		1. Establishment	897 7 9
		2. Contingencies	1,041 14 0
		VIII.—MISCELLANEOUS—	
		1. Cattle pound	21 7 9
		2. Contingent Expenditure	1,745 8 4
		3. Charitable Allowance	312 0 0
		4. Contribution to City Police	1,692 0 6
		IX.—PUBLIC WORKS—	
		1. Establishment	430 0 0
		2. Maintenance and Repairs	2,075 14 2
		3. New Works	19,826 13 3
Total Receipts	1,01,225 11 3	Total Expenditure	1,08,427 10 7
Opening Balance	54,169 13 10	Closing Balance	46,967 14 6
GRAND TOTAL	1,55,395 9 1	GRAND TOTAL	1,55,395 9 1

Political.

Section J.—Baluchistan.

APPENDIX C.—(*Para. 18.*)

Statement showing number and pay of each grade of Police from Inspectors to Constables.

Number.	Rank.	Monthly pay of each man.	REMARKS.
		R	
1	Inspector	200	
2	Deputy Inspectors, at	80	
4	Ditto, at	60	
2	Ditto, at	40	
1	Munshi	47	
1	Ditto	30	
1	Ditto	20	
1	Ditto	15	
1	Moharrir	40	
1	Ditto	30	
1	Court Inspector	25	
7	Duffadars, at	35	
1	Ditto, at	30	
26	Mounted Sergeants, at	31	
65	Ditto Constables, at	25	
4	Camel Sowars, at	25	
4	Foot Sergeants, at	25	
5	Head Constables, 1st grade, at	25	
14	Ditto, 2nd do., at	15	
23	Ditto, 3rd do., at	12	
6	Foot Sergeants, at	15	
1	Naik	13	
8	Naiks, at	12	
271	Constables, at	10	
1	Foot Jemadar	12	
10	Foot men, at	10	
53	Constables, at	9	
69	Ditto, at	8	
10	Barkandazes, at	10	
2	Bhistis, at	10	
2	Sweepers, at	10	
1	Bhisti	8	
1	Sweeper	8	
	Tribal levies—		
1	Jemadar	50	
1	Duffadar	30	
26	Sowars, at	20	

Political.

Section J.—Baluchistan.

APPENDIX D.—TABLE OF OFFICE ESTABLISHMENTS IN THE POLITICAL AGENCIES.—(*Para. 35.*)

Designation of Appointment.	Agent, Governor General			Quetta Treasury Establishment.			Political Agent, Thal Chotiali.			Political Agent, South-Eastern Baluchistan.			Political Agent, Quetta and Pishin.			Political Agent, Khelat.			Political Agent, Sibi.		
	No.	Pay.	Monthly cost.	No.	Pay.	Monthly cost.	No.	Pay.	Monthly cost.	No.	Pay.	Monthly cost.	No.	Pay.	Monthly cost.	No.	Pay.	Monthly cost.	No.	Pay.	Monthly cost.
Superintendent	1	250 to 400	362½	...	...	...	1	125 to 150	143¾	1	...	125	1	125 to 150	143¾	1	...	80	...	...	...
Clerk, 2nd	1	150 to 200	187½	2	80 to 100	95	1	...	70	1	...	55	1	...	65	...	...	...	...	...	...
Do., 3rd	1	100 to 150	137½	1	70 to 90	85	1	...	65	1	...	45	...	...	...	...	...	...	...	...	...
Do., (confidential)	1	100 to 150	137½	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
Do., 4th	1	40 to 60	55	1	60 to 80	75	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Accountant	...	...	...	1	150 to 200	187½	1	...	80	...	...	...	1	...	100	...	...	...	...	...	...
Assistant Accountant	...	...	...	1	100 to 125	118¾	...	...	...	...	.	...	...	..	...	...	...	...	...	...	...
Record-keeper	1	80 to 120	110	...	...	...	1	...	50	...	...	...	1	...	50	...	...	...	...	...	...
Total English Office	6	...	990	...	...	...	5	...	408¾	3	...	225	4	...	358¾	1	...	80	...	...	...
Average English Office	...	...	165	...	...	...	...	...	81¾	...	...	75	...	...	89⅔	...	...	...	...	...	...
Sheristadar	...	...	...	...	...	...	1	..	100	...	...	...	1	100 to 125	118¾	1	...	40	1	...	65
Munshi	1	...	200	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Clerks	1	120 to 150	142½	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Treasurer	...	...	...	1	...	170	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Assistant Treasurer	...	...	...	1 1	... ...	50 30	... ...	...	..	...	...	...	...	...	...	...	...	...	...	...	...
Day-book writer	...	...	...	1	40 to 60	55	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...
Nazir	1	40 to 60	55	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Moharir	...	...	...	...	...	...	1	...	55	...	...	...	...	...	...	...	...	...	1	...	25
Revenue Mirza	...	...	...	...	...	...	...	...	...	...	...	...	1	...	125	...	...	...	1	...	25
Record-keeper	...	...	..	...	...	...	...	...	...	...	...	...	1	50 to 75	68¾	...	...	...	1	...	35
Total Vernacular Office	3	...	397½	..	...	...	2	...	155	...	...	...	3	...	112½	1	...	40	4	...	150
Average Vernacular Office	...	...	132½	...	...	...	...	...	77½	...	...	...	...	...	104⅙	...	...	40	...	...	40
Duftry	1	...	25	1	20 to 25	23¾	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Jemadar	1	...	16	...	...	...	1	...	15	...	...	...	1	...	15	...	...	...	...	...	...
Peons	8	...	80	6	...	60	4	...	40	3	...	24	3	...	30	3	...	30	2	...	20
Bhisti	1	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Tindal	1	...	16	...	...	...	...	...	...	...	...	...	.	...	...	...	...	...	...	...	...
Khalasis	2	...	20	...	...	...	...	...	...	1	...	8	...	...	...	...	...	...	...	...	...
Sweeper	1	...	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Servants	15	...	177	...	...	...	5	...	55	4	...	32	4	...	45	3	...	30	2	...	20
Average Servants	...	...	11¾	...	...	...	..	...	11	...	...	8	...	...	11¼	...	...	10	...	...	10

CHAPTER V.

MISCELLANEOUS.

SECTION A.—AGRICULTURAL DEPARTMENT.

Despatch of the Secretary of State.

The Despatch of the Secretary of State, No. 56, dated 30th June 1886, drew attention to the considerable and increasing expenditure involved in the establishment of Agricultural Departments in different Provinces, and desired that the subject should be examined by the Finance Committee. His Lordship forwarded a statement which showed that the expenditure under this head (excluding Cinchona and Public Gardens) amounted to nearly 16 lakhs of rupees in the Estimates of 1885-86, and suggested, in the 3rd paragraph of the Despatch, that increase in the Agricultural Department ought to have been followed by decrease under other heads.

Reference to the Finance Committee.

2. This Despatch was transferred to the Finance Committee on the 16th September 1886 with a copy of the Government of India's letter No. 18, dated 11th September 1886. In paragraphs 3 to 7 of that letter the necessity of maintaining the Revenue and Agricultural Branch of the Secretariat is explained, and the expenditure under the Government of India is generally justified. In paragraph 8 the details of expenditure under the various Provinces is commended to the consideration of the Finance Committee, who are desired to present a complete conspectus of the charges. In paragraphs 9 to 12 the nature of the work done by the Provincial Departments is set out, and the conclusion is arrived at that the object of the Departments has been not so much to take over duties hitherto performed by District Officers, as to undertake important duties which have never been properly performed hitherto, and that consequently no such corresponding saving in other Departments as the Secretary of State contemplated can be shown to exist, though it is not to be doubted that the change does involve a vast financial saving as well as a notable administrative improvement. In the last (13th) paragraph it is intimated that the expediency of maintaining the Revenue and Agricultural Secretariat of the Government of India or the Provincial Departments, except in the case of Bengal, is not doubted, but that the question expressly referred to the Finance Committee would be that raised in the 3rd paragraph of Lord Kimberley's Despatch, with an intimation that Government will welcome any suggestions they may be able to make for detailed economies.

Main heads of the reference.

3. The subjects referred to the Finance Committee may be summed up thus:

(1) to prepare a conspectus of the expenditure of the Agricultural Departments in the various Provinces, but not of the expenditure under the Government of India;

(2) to propose detailed economies, including the possible saving to be gained by abolishing the Agricultural Department in Bengal, but not elsewhere;

(3) to show the financial saving ultimately to be effected by the existence of the Department.

Of these subjects the first had been almost prepared in the Committee's Office before the 20th December, though there was not time for its consideration by the whole Committee before its dissolution, and the second was disposed of by the President and Members of the Committee on Tour in their Notes on the Provincial Contracts. We give this conspectus, together with a *résumé* of the information contained in the Committee's Provincial Notes, in the First Part of this paper. The third head has remained for us to report upon, and our remarks on it constitute the Second Part of this paper.

Miscellaneous.

Section A.—Agricultural Department.

FIRST PART.

Conspectus of Provincial expenditure in the Agricultural Department.

4. The following statement contains our conspectus of the Provincial expenditure of the Agricultural Departments of the eight Provinces, as shown in the Civil Estimates for 1886-87, and as compared with the figures for 1885-86 given in the table appended to the Secretary of State's Despatch :—

Statement showing the conspectus of Provincial expenditure in Agricultural Departments.

Two 0's omitted; 23·3 means R23·300.

Head of Account	No.	Item of Expenditure.	Central Provinces.		Burma.		Assam.		Bengal.		North-Western Provinces.		Punjab.		Madras.		Bombay.		TOTAL.	
			S. of S 1885-86	1886-87.	S of S. 1885-86.	1886-87	S. of S. 1885-86.	1886-87.	S. of S. 1885-86	1886-87.	S. of S 1885-86.	1886-87.	S. of S. 1885 86.	1886-87.	S. of S. 1885-86.	1886-87.	S. of S. 1885-86.	1886 87.	S. of S. 1885-86.	1886-87.
SCIENTIFIC & MINOR.	1	Agricultural Department	23·3	24·8	30·	20·8	...	20·6	37·8	12·3	...	86·	37·	10·5	...	...	48·	43	1,76 1	2,18·
	2	Provincial Statistics	10·3	10·1	2·	2·3	19·	...	·1	21·2	84·	...	14·	14·	37·	37·	18·	21	1,84·4	1,05·6
	3	Trade Registration	·3	·3	...	...	2·5	2·5	18·7	19·5	...	...	1·8	1·8	...	...	...	...	23·3	24·1
	4	Exhibitions and Fairs	·1	·1	10·	5·	1·2	·5	27·5	3·6	3[illegible]·	30·	18·7	9·3	36·	16·	1,10·	5	2.33·5	69·5
	5	Bulls and Stallions	·2	·6	4·	3·8	...	...	2·	...	...	...	8·	...	·5	...	50·	50	64·7	54·4
	6	Veterinary	...	...	24·	25·5	...	...	25	25·	...	...	7 5	9·	...	...	32·	36	88 5	95·5
	7	Model Farms	18·7	14·9	14·	20·4	...	...	12·	12·	19·4	22 4	6·1	6 1	1,07·4	70·1	15	18	1,92·6	1,63·9
	8	Tea Nurseries	...	...	...	1·	...	...	...	...	...	...	...	...	..	...	...	...	...	1·
	9	Well Experiments	...	...	...	...	...	...	...	...	12·	...	...	...	...	...	...	...	12·	...
	10	Cotton Department	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10·	10	10·	10·
	11	Experimental Factories	...	...	...	...	...	...	...	...	30·	42·	...	...	...	...	10·5	11	40·5	53·
	12	Miscellaneous		...	...	...	...	...	...	...	...	...	...	...	..	...	...	10	...	10·
LAND REVENUE.	13	Commissioner of Settlement and Agriculture	...	31·	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31·
	14	Director of Agriculture and Settlement Secretary	...	..	...	47·	...	...	...	24·4	...	...	...	20·4	...	26·9	...	...	...	1,18·7
EDUCATION	15	School of Agriculture	...	...	...	...	...	...	...	...	...	...	...	...	...	35·6	...	...	...	35·6
		TOTAL	52·9	81·8	84·	1,25·8	22·7	23·6	1,23·1	1,18·	1,75·4	1,80·4	93·1	71·1	1,80·9	1,85 6	2,93·5	2,04	10,25·6	9,90·3

Miscellaneous.

Section A.—Agricultural Department.

Method of dealing with the statistics.

5. Before entering into details it is necessary to explain that where any figures have been entered in the table accompanying the Secretary of State's Despatch, we have inserted the corresponding figures in our column for 1886-87, although on examination they may be proved not to be connected with the Agricultural Department: on the other hand, where expenditure properly belonging to that Department was not included in the Secretary of State's Despatch, we have, as far as it came to our knowledge, included it. Each such case will be separately mentioned in treating of the Provinces in succession. It is further to be noted that several items of the expenditure shown in the table, though more or less connected with the encouragement of agriculture, are of old standing, and existed before the Agricultural Department was formed,—such as expenditure on exhibitions and country fairs, and on improving the breed of bulls and stallions in the country. Outlay of this kind must be looked on as the outcome rather of the position of the Government as the chief landlord and the supporter of indigenous effort and enterprise of all kinds, than of any special recognition of the duty of Government to foster agricultural improvement. We have therefore added at the end of our remarks on each Province an estimate of what may fairly be considered to be the outlay arising from the special efforts made in recent years to develope and improve the agriculture and the agricultural statistics of the country. We have found it difficult in these calculations to separate settlement expenditure from agricultural expenditure in all cases; and the general principle we have gone on is that where the Survey and Settlement Department is solely concerned with carrying out the survey and settlement of certain districts, we have treated it as a separate department; where it is also partly engaged in arranging and carrying out a system, under which the village records once prepared will be kept up and carried on in after years, we have divided it and charged a portion (generally a half) to the Agricultural Department.

Central Provinces.

History of the Agricultural Department.

6. The history of the Department in the Central Provinces is briefly stated in a Note by Mr. C. S. Bayley:

"The proposal to establish an Agricultural Department in the Central Provinces was first put forward in the Chief Commissioner's letter No. 3836-212, dated the 22nd October 1881.

"The Chief Commissioner proposed to assign to the Director of the Agricultural Department duties which were almost entirely agricultural, thus—

(1) the superintendence of the Model Farm at Nagpur;

(2) the introduction of new or improved seeds and plants suitable to the climate, and the introduction of suitable agricultural implements;

(3) the formation and direction of agricultural committees in districts, and the promotion of agricultural fairs and shows;

(4) the supervision of agricultural and horticultural operations;

(5) the collection of information regarding the more common forms of cattle-disease, the causes of the present large annual mortality among cattle, and the means which might be adopted for reducing the preventible mortality;

(6) a patient investigation into the circumstances which at present seem to impede agriculturists from resorting to advances under the Land Improvement Act for the improvement of their properties;

(7) the collection of information and statistics regarding staples and products at present unknown or little known, for which there is a demand and which are suited to the soil and climate of the Province.

Miscellaneous.

Section A.—Agricultural Department.

"The Chief Commissioner suggested that the pay of the appointment of Director should be R1,000 rising in five years to R1,500. The Chief Commissioner's proposals were recommended to the Secretary of State in Despatch No. 298, dated the 15th November 1881, and were sanctioned by telegram on the 10th January 1882, the sanction being confirmed in a Despatch No. 2, dated 12th January 1882.

"On receipt of the sanction, the Chief Commissioner, in letter No. 675-35, dated the 22nd February 1882, proposed the appointment of Mr. Fraser, then Commissioner of Excise, as 'Junior Secretary and Director of Agriculture.' The object of this proposal was stated in a letter No. 1453-79, dated the 1st May 1882, to be to place the Director in a position where he could maintain immediate and direct communication with the Chief Commissioner, and also to enable him to address local officers with the authority of the immediate exponent of the Chief Commissioner's views. It was not intended to tie him to the Secretariat or to prevent him from doing all necessary travelling and inspecting work.

"Before the appointment was made, the Government of India had recorded their Resolution of the 8th December 1881 on the purposes and duties of Agricultural Departments in relation to the important objects of agricultural enquiry, agricultural improvement, and famine relief, and this led to the Chief Commissioner's circular to his own local officers, No. 10, dated the 8th April 1882, and his letter to the Government of India, No. $\frac{1428}{25}$, dated the 27th April 1882, in which it was explained that all matters connected with the following subjects would come under the cognisance of the new department:—

(1) patwaris and village records;
(2) the management of estates under the Court of Wards or under the Deputy Commissioner's management from any cause;
(3) agriculture, horticulture and arboriculture, including fibres and silk, cattle-breeding and cattle-disease, and similar subjects;
(4) minerals;
(5) meteorology;
(6) famine;
(7) trade, including fairs."

Cost of the Agricultural Department.

7. The Agricultural Department and the Office of Commissioner of Settlements and Agriculture must be taken together. Mr. Fraser is Director of Agriculture on R1,200—R1,500; but is now officiating as Secretary, and will not return to this post. Mr. Fuller is Junior or Revenue Secretary and Commissioner of Settlements on R1,500—R2,000, and is also officiating as Director of Agriculture. When Mr. Fraser is provided with a permanent office, the two posts will be rolled into one. Mr. Fuller has under him an Assistant on R600, who is one of the Settlement Officers put on this special duty; he assists the Commissioner in the inspection of the Patwaris, their survey work and village papers; in the hot weather he is available to act for any Settlement Officer who may be on leave. The Superintendent is the head of the office which consists of nine clerks and four servants, chiefly employed in statistical work. When Mr. Fraser is provided for, there will be a saving of his pay and some contingencies which the Finance Committee (see paragraph 71 of Chapter V, Vol. I of their Report) took at R18,000, leaving R27,800 to cover the cost of an establishment which, besides agricultural work proper, does the work of supervising the settlement and supplies a Revenue Secretary to the Chief Commissioner. The Agricultural Department can hardly be debited with more than half of this total.

	R
Director of Agriculture	16,800
13 Clerks and Servants	3,648
Travelling Allowance	3,000
Contingencies	1,352
	24,800

Commissioner of Settlement and Agriculture	18,000
Assistant to ditto	7,200
Superintendent	2,400
Travelling Allowance	3,000
Contingencies	400
	31,000

Model Farms.

8. Under "Model Farms" there is a grant of R9,900 for the Nagpore Experimental Farm (the receipts of which amount to R6,000, and are increasing), and R5,000 which the

Settlement Commissioner is allowed to spend in experiments, such as new ploughs, improved seed, new systems of water-lifting, &c.

Fairs and cattle-breeding.

The grants to fairs and for the supply of bulls for breeding purposes are very small (R100 and R600), and require no special notice.

Provincial and Trade Statistics.

9. With regard to the two items—Provincial Statistics (R10,100) and Trade Statistics (R300)—of the former, R9,140 are provided for recording vital statistics and R960 for registering the statistics of traffic along certain roads: R300 is a contribution to the Great Indian Peninsula Railway for the pay of a clerk to compile, in the Railway Office, the statistics of exports and imports from and into the Province. This registration is not connected with the Agricultural Department, and should therefore be excluded from any consideration of its expenditure.

Total amount debitable to Agricultural Department.

10. Taking the Nagpore Experimental Farm net at R3,000, the total expenditure, which may fairly be said to be incurred in the Central Provinces with the object of improving agriculture and agricultural statistics, is—

	R
Director of Agriculture (half cost)	14,000
Experimental Farms and Agricultural Experiments . .	8,000
Fairs and cattle-breeding	700
TOTAL .	22,700

Burma.

Agricultural Department: Model Farms.

11. When the Department was started in 1881, the Chief Commissioner's first proposal was that a Director should be appointed on R1,000; but ultimately it was decided that the Settlement Secretary should become Director of the Agricultural Department with control over the supplementary survey, and with a Sub-Director under his orders. The two sums of R20,800 and R20,400 entered in the Estimates for 1886-87 are meant to cover the pay of the Assistant Director of Agriculture (Mr. Cabaniss, at R700) with travelling allowance, contingent expenditure and some money for agricultural experiments and improved implements, and also the cost of some small experimental tobacco plantations, including advances given to cultivators who undertake to grow tobacco on the improved system. The Finance Committee referred to this subject in paragraph 97 of their Note on the Provincial Contract with Burma (Chapter X of Vol. I of their Report): "The agreement with the Assistant Director expires in May 1887, and the Department will probably be abolished, the residuary work being placed in the hands of the Supplementary Survey." The Chief Commissioner agreed that the expenditure could be reduced to R15,000.

Veterinary.

12. The Finance Committee wrote in paragraph 98 (Chapter X of Vol. I of their Report) thus—

"The veterinary class represents the cost of about 23 men who travel about to deal with cattle-disease, and to give instruction in better methods of caring for cattle. The Chief Commissioner says that the expenditure is stated at too high a figure in the estimates, and that it is decreasing. We may allow R20,000 under this head."

We do not consider that this expenditure can properly be charged against the Agricultural Department.

Miscellaneous.

Section A.—Agricultural Department.

Fairs, Bulls, &c.

13. The expenditure on fairs and exhibitions (₨5,000), bulls and stallions (₨3,800), and tea nurseries (₨1,000), call for no special remarks.

Provincial Statistics.

Provincial statistics (₨2,300) are believed to refer to vital, not to agricultural, statistics.

Director of Agriculture and Settlement Secretary.

	₨
(a) Secretary and Director	17,000
Establishment and Contingencies	23,000

14. The pay of the Director of Agriculture is shown under the head of Land Revenue: the estimate in the Budget is ₨47,000, but the details supplied to us and quoted in the margin(a) amount only to ₨40,000. The Finance Committee wrote in paragraph 20 of Chapter X of Vol. I of their Report:

"In 1880-81 the establishment of this officer was only three clerks; but since then he has practically become one of the ordinary Secretariat staff, having the charge of a certain number of subjects, and his establishment has been increased to 13 clerks. As settlement operations have recently been considerably reduced, the work of the office has of late diminished, and the Chief Commissioner offers, if necessary, to give up the Secretary altogether, although he states he will be necessary again as soon as Upper Burma is brought under settled rule. He would, however, prefer to retain him and to reduce the establishment to where it stood in 1880-81, when it cost ₨3,000 against ₨23,000 now, including contingencies. We would prefer to adopt the latter proposal, as there can be no doubt that the Chief Commissioner's Secretariat, if for the moment not fully worked, will very soon be so; and an experienced officer cannot be spared at the present juncture. The charge will thus amount to ₨20,000."

Since this was written the Chief Commissioner has reported that the Settlement Secretariat is abolished, and he does not intend to revive it. But the Secretary is to be turned into an Inspector of Supplementary Survey. Apparently the sum provided by the Committee is meant to be accepted by the Chief Commissioner.

Supplementary Survey.

15. The supplementary survey is the establishment employed in the maintenance of survey records, whose work is to supersede the necessity of a fresh survey and settlement when the period of the present settlement expires. It costs ₨80,000, and the Chief Commissioner estimates it at ₨85,000 for next year. We shall return to this in writing on the third head of our subject, and for the present we leave this expenditure out of our reckoning.

Total outlay chargeable to the Agricultural Department.

16. The total outlay debitable to agricultural improvement and statistics in Burma may be stated as follows:—

	₨
Agricultural Department, *i.e.*, Experiments and Tobacco-cultivation	15,000
Fairs, Cattle-breeding, and Tea Nurseries	9,800
Director and Secretary	20,000
TOTAL	44,800

Assam.

Agricultural Department.

17. The Agricultural Department was started in Assam in the year 1882 under a Director (the late Mr. E. Stack), whose duties were defined by the Chief Commissioner to consist of—

Supervision of Cadastral Survey, and also of the unscientific measurements carried on by the Revenue officials, on which the annual assessment of land revenue depends.

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Correction and compilation of the village records and training of the Patwaris: later on their education in survey schools was added to this head.

Enquiry into agricultural methods and modes of cultivation, staples (such as the Eria silk) peculiar to Assam.

Agricultural improvements by improved implements, or seed, or in any other way.

The pay of the Director and his establishment is wrongly placed in the Civil Estimates against "Provincial Statistics," and is so shown in the Secretary of State's table; we have removed it to the first head. The Director's pay is R1,000 with R250 travelling allowance,—total R15,000 per annum. The establishment and contingencies come to R5,600. The chief duties of this officer are twofold—to superintend the working of the Cadastral Survey, and to carry on the instruction of the Patwaris in survey schools and the improvement of the village papers. He also has given attention to agricultural enquiries into modes of cultivation and staples peculiar to Assam. Mr. Stack's monograph on Eria silk may be cited as an example of the useful work which this Department is able to perform. If the Patwaris (here called Mandals) are utilised in surveying their own villages and are taught to keep up a correct record of cultivation and crops, the services of the Director will be required for some years to come; otherwise there will hardly be any necessity for his retention when the Cadastral Survey has completed its work. For the present his cost may fairly be debited half to the Survey and Settlement and half to the Agricultural Department.

Trade Registration, and Fairs.

18. The trade registration refers to statistics of provincial imports and exports by river, and has no special connection with agriculture; we may therefore omit its cost. The grant to Exhibitions and Fairs, R500, is insignificant.

Total cost of the Department.

19. The expenditure incurred in developing agriculture and improving agricultural statistics in Assam may be stated at—

	R
Director and Establishment half cost	10,300
Fairs	500
TOTAL	10,800

Bengal.

Agricultural Department.

20. This Department was created in 1883 for the purpose of supervising the Behar Survey, and the reorganisation of the Patwari Agency, as well as the more enlightened administration of Government and Wards' estates, and the furthering of agricultural improvements. The Director of Agriculture receives R1,800 per mensem, and has two Assistants under him, of the Deputy Collector's grade, at R250, who were sent to England with Bengal scholarships, and passed through the Cirencester course. The total cost should be R27,600; but the Civil estimates assume that there will be an actual expenditure of R24,400, and charge it under Land Revenue. The establishment and contingencies, R12,300, are charged under "Scientific and Minor Departments;" the establishment consists of six clerks and five servants costing R412 per mensem, and for the travelling allowance and

contingencies R7,600 are provided. The Finance Committee's views as to the retention of this appointment are recorded in paragraph 24 of their Note on the Contract with Bengal (Chapter VIII of Vol. I of their Report) :—

"We have received a special reference on this subject from the Government of India, and shall submit a separate and detailed reply to it; but as particular mention is made in that reference of the Agricultural Department as being less demonstrably useful in Bengal than in other Provinces, we may say here that we do not find ourselves able to advocate the abolition of the Department. If the Cadastral Survey in Mozufferpore is continued, such a step could not be thought of; but even if it is discontinued, we find that there are strong arguments for carrying out a Cadastral Survey and keeping up an accurate Record of Rights in the extensive Government estates, and also valid arguments, though not perhaps so strong, for similar work in the Wards' estates. Several instances have been adduced illustrating the abuses and the loss of Government Revenue arising from the want of maps and records. Besides the large and numerous Government estates now under settlement, there are two immense tracts in the Jalpaiguri and Chittagong Districts, respectively, 1,900 and 2,500 square miles in area, the settlements of which will shortly expire, and which ought to be surveyed and settled on scientific methods, under an expert, unless Government desires to deal with its Bengal estates in a way which would not be allowed in any other Province. In the year 1896 the settlement of the Orissa Division will begin to fall in, and a great increase to the Land Revenue is expected from its revision, for which preparation should be made and officers should be trained for some years beforehand, so that the new assessments may take effect without delay. In short, the Government interests involved in this question are so large, that we are satisfied that the cost of maintaining the Department will be abundantly recouped by the effect it will have on the increase of the Land Revenue."

There is a very large area in Bengal either under temporary settlement (as Orissa) or comprised in Government estates, in all of which a field survey ought to be made, and an establishment created and trained for keeping up village records; and we think it essential that an officer of special experience and capacity should be retained to superintend this work. The expenditure might, as elsewhere, be considered to be partly chargeable to Settlement and Survey, and partly to the Agricultural Department, in respect of the training of Patwaris and the keeping up of the village papers; but for the present, pending any decision as to the survey operations which are to be undertaken, we accept the whole of it as a charge on the Agricultural Department.

Subsidiary expenditure under "Land Revenue."

21. The figures above stated, however, do not show the whole expenditure on this work. Mr. Finucane had under him in 1886-87 the following officers:—

	R
Mr. Allen	12,500
Mr. Collen	12,500
Two Deputy Collectors	10,000

and provision was made in the estimates for—

Miscellaneous Record Establishment	90,000

These charges were provided under the head of Land Revenue. Mr. Allen, who has passed through the Cirencester course of teaching, was employed experimentally for one year only on agricultural enquiries and in charge of Government estates in Shahabad; he received R200 extra for these duties, and also carried on his ordinary work as Joint Magistrate. This special employment ceases at the end of the current year. Mr. Collen and the two Deputy Collectors were employed in conjunction with the cadastral survey in Mozufferpore on preparing a complete record-of-rights, and the sum of R90,000 was provided on the assumption that this would be the cost of a subordinate establishment for drawing up the village papers in an area of 750 square miles, at the rate of R120 per square mile. This expenditure ceases with the withdrawal of the

survey party; but it is intended to retain Mr. Collen and the two Deputy Collectors for the work of survey and record, and for the training of Patwaris in Orissa and in the Government estates in Chittagong. The charge is debitable to Settlement and Survey, and hardly in any degree to the Agricultural Department.

Provincial and Trade Statistics: Fairs, and Model Farms.

22. The charges shown in 1885-86 under Provincial and Trade Statistics provided for expenditure on census work, and on the registration of railway and river traffic, and do not belong to the Agricultural Department. The large amount (R21,100) by which the figure against Provincial Statistics in 1886-87 exceeds that in 1885-86, denotes a special expenditure on ethnological enquiries conducted by Mr. Risley, which is not expected to continue beyond 1887-88. The outlay on Exhibitions and Fairs was large in 1885-86 on account of the Calcutta Exhibition, but the normal grant for country fairs is insignificant. The grant for Bulls and Stallions has dropped out of the Estimates of 1886-87; and the provision of R25,000 was made for starting a veterinary college—a project which has for the present been abandoned. The item of R12,000 shown under Model Farms is really a grant made for any expenditure that may be incurred in agricultural experiments, such as buying or introducing improved ploughs, or distributing improved seed; as yet hardly anything has been spent, but the money will no doubt be utilised in future years if the Director's appointment is kept up.

Total outlay of the Department.

23. The total expenditure debitable to the Agricultural Department may be stated thus:—

	R
Director of Agriculture	21,600
Two Deputy Collectors	6,000
Establishment and Contingencies	12,300
Grant for experiments in agriculture	12,000
	51,900

North-Western Provinces.

Agricultural Department.

24. This, the earliest of all Agricultural Departments in the Provinces, was created in 1874 by Sir J. Strachey, with the object of (1) the preparation of a well-organised scheme for the collection and arrangement of agricultural and commercial statistics; (2) the collection of provincial trade statistics; (3) agricultural improvement. An Assistant to the Director was sanctioned in 1878, and a Second Assistant for Oudh in 1881. The Director of Agriculture and his establishment are shown in the Civil Accounts under the head of Provincial Statistics, along with an item of R14,000, which is really intended for the pay of the clerks who register the provincial exports and imports by road, and ought not to be debited to the Agricultural Department. Omitting this item, the details are as follow:—

	R	R
Director of Agriculture at	1,800	47,100
First Assistant Director of Agriculture at	1,500	
Second ditto ditto	400	
Establishment (50 clerks and 31 servants)		28,562
Travelling Allowance		7,200
Contingencies		9,138
TOTAL		92,000

Of this R20,000 are debited to Local Funds, leaving R72,000 as the Provin-

cial charge, which sum, with the R14,000 for Road Traffic registration, makes up the R86,000 shewn in the table in paragraph 4. The First Assistant is a senior officer in the Oudh Commission, and the Finance Committee wrote, in paragraph 49 of their Note on the Provincial Contract (Chapter IV of Vol. I of their Report), that the salary of R1,500 was excessively high for such work as that of an Assistant to the Director, and ought to be reduced. It is understood that the Government of the North-Western Provinces are prepared to accept this suggestion, and we may assume that the post will be filled by an officer costing about R700 per mensem, and that there will be a saving of R10,000 a year. The establishment of clerks is large and expensive, but the greater part of them are employed in tabulating and compiling the trade statistics sent in by the traffic clerks: this is not work properly connected with the Agricultural Department, and this part of the establishment should be separately shown in the accounts in future. Its cost is estimated at R20,000, and it is this R20,000 that is debited to Local Funds. The cost of the Director and his Assistants, therefore, which is properly chargeable to the Agricultural Department, is now, as above stated, R72,000: and will be reduced to R62,000 when a cheaper Assistant is substituted.

Exhibitions and Fairs.

25. The grant of R30,000 for Exhibitions and Fairs is partly due to the Calcutta and London Exhibitions; but in this Province it is the custom to spend from Provincial sources large sums on the sanitary and other arrangements for fairs, recouping the money by shop-rents and ground-rents: the receipts, R36,000, more than cover the outlay, which need not therefore be noticed in estimating the cost of the Agricultural Department.

Model Farms.

26. There are four institutions under the head of Model Farms, the receipts and charges of which are as follow:—

	Receipts.	Charges.
Cawnpore Experimental Farm	3·5	15·1
Ghazipur Farm	6·5	5·8
Meerut Farm		
Kumaon Orchards	...	1·5
	10·	22·4

The Cawnpore Farm has been in existence for a great many years, and is now used for testing the value of new staples, new modes of cultivation, improved ploughs, and methods of water-lifting. The Ghazipur Farm was started for growing tobacco, and is now leased to a private Company. The Meerut Farm is a new institution for experiments in agriculture. The Kumaon Orchards were started with the object of showing how fruit-trees can be worked at a profit in the hills, and the experiment is being largely followed by tea-planters.

Experimental Factories.

27. The items coming under the head of Experimental Factories are experiments undertaken by the Agricultural Department of the North-Western Provinces, but two of the four have no connection with agriculture—

	Receipts.	Charges.
Reh experiments	...	20
Well "	5	12
North-Indian manufactures	5	5
Tea-shops	5	5

The object of the first is partly to utilise reh in glass-blowing, but mainly to

find out a method of reclaiming soil rendered unculturable by the deposit of reh. The third is a shop for the sale of art-manufactures, intended to facilitate the purchase of the best products of North Indian art, and to hold up a standard of excellence to producers. The tea-shops were opened in order to spread the habit of tea-drinking among the people, and to enable them to buy it in small quantities. Both of these are self-supporting. The well experiments indicate an expenditure on well-digging in dry tracts, where want of capital or of mechanical appliances has prevented the cultivators from sinking wells for themselves. They are intended to be reproductive, as Government retains the right to charge a rate for the water.

Total agricultural expenditure.

28. The total agricultural expenditure in the North-Western Provinces is therefore—

	R
Director of Agriculture and Establishments	62,000
Experimental Farms (net)	12,400
Well-sinking (net)	7,000
Reh Experiments	20,000
TOTAL	1,01,400

Punjab.

Agricultural Department.

29. The figure shown against the head Agricultural Department represents a sum of R5,500 provided for itinerating doctors to be sent out whenever an epidemic of cattle-disease breaks out, and R5,000 for agricultural experiments, new implements, &c. Only the latter item is chargeable to the Department under discussion. The next two heads refer to the establishment employed in registering the exports and imports of the Province by road and railway. The provision under Exhibitions and Fairs has fallen in 1886-87 to R9,300, which is given for prizes and other expenditure at cattle and horse fairs, and is more than covered by the receipts, R17,700. The cattle-breeding expenditure (bulls and stallions) has been transferred to Local Funds. The Veterinary College at Lahore costs the Provincial Government R9,000: an equal sum is contributed by Local Boards in scholarships for the students, and the Imperial Government provides a Veterinary Surgeon for the instruction of the classes. The Model or Experimental Farm is that at Bruceabad, the cost of which is covered by the sale of produce.

Trade and Provincial Statistics.

Fairs.

Bulls and Stallions.

Model Farm.

30. There is no Director of Agriculture in the Punjab. The head of the Agricultural Department is the second Financial Commissioner (formerly Settlement Commissioner), but he is chiefly employed in Revenue and Settlement matters. Under him is an officer whom it was originally proposed to designate as Director of Agriculture, though the title Director of Settlements and Revenue Records was ultimately decided on, with a salary of R1,700 per mensem. His duties are thus defined in paragraph 2 of Colonel Wace's letter of 13th June 1884:

Director of Settlements and Revenue Records.

"2. It is essential that there should be a Director of Agriculture in the Province. The duties of this officer should be, as in the North-Western Provinces,—

Necessity for appointing a Director of Agriculture, and his duties.

(i) to inspect the Settlement and Village Records, and all Registers compiled therefrom;

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(ii) to test the efficiency of the Patwaris and Kanungos by whom these records are prepared;

(iii) to supervise the compilation of all Agricultural statistics;

(iv) to be the responsible advisor of the Financial Commissioner and of Government in respect of all matters of Agricultural education, improvement and experiment; and, so far as may be convenient, to be executively responsible for special work of this class.

"I omit for the present trade and commerce duties attached to this office in the North-Western Provinces. It should be borne in mind that the Director in those Provinces has two junior officers of the Civil Service to assist him. Moreover, his work has to a large extent been already organised and built up. It is doubtful whether the Director in the Punjab can be assisted to the same extent; and for at least four or five years he will have heavy work in bringing the Patwari and Kanungo records into order. Moreover, his Settlement duties will be of some weight; for we must look to the Director in the Punjab for securing suitable uniformity of Settlement procedure in the five settlements of the Province. Our Settlement Officers now and in the future will all be fresh to their work (save preliminary training); and for advice and direction as to the details of their work they will depend necessarily on the Director of Agriculture. As Settlement Commissioner I have not only to see to these matters, but I am also responsible for the assessments and for the revenue case work disposed of by Settlement Officers. The Director will not be charged with these duties; but we must necessarily look to him for advice and control in the technical details of Settlement work and organisation."

Although part of his time is given to settlements and part to the training of Patwaris and the improvement of the village records, we may, without impropriety, debit the whole of his salary to what is the special and most important part of his functions, the supervision of the Agricultural Department.

Kanungos.

31. The cost of the establishment of Kanungos, whose duty it is to instruct the Patwaris and to keep the village records up on a level with existing facts, has risen from R80,000 to R1,95,000, and is expected to reach R2,08,000. This subject is treated in the latter part of our Note.

Total agricultural expenditure.

32. The total cost of the Department in the Punjab is—

	Receipts.	Charges.
	R	R
Agricultural experiments	...	5,000
Experimental Farms	6,100	6,100
Director of Revenue Records	...	20,400
TOTAL NET	...	25,400

Madras.

Provincial Statistics.

Exhibitions.

33. The establishment provided under Provincial Statistics is maintained for registering trade with Native States. The item Exhibitions and Fairs refers to grants for the Calcutta or London Exhibition, not, as we understand, for country fairs. The charge for cattle-breeding (bulls and stallions) has been omitted in the Budget of 1886-87.

Agricultural Department.

34. The history of the Agricultural Department in Madras is thus summed up in a Note by Mr. C. S. Bayley:—

"From 1857 to 1879 there was an officer styled Director of Revenue Settlements, whose appointment was for financial reasons abolished in the latter year, the last incumbent being

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Mr. Wilson. The Directorship was merged in the Board; but the arrangement not working satisfactorily, its revival was proposed in 1881. Before orders were passed, the Resolution of the 8th December 1881 on Provincial Agricultural Departments appeared, and the Government of Madras in March 1882 proposed that in the event of the Directorship of Revenue Settlements being revived, the Director should become also Director of the Agricultural Department. The duties which, it was suggested, should be assigned to him were—

"(1) The collecting and recording in detail of statistics bearing on the vital and economic condition of the agricultural classes throughout the Presidency as a basis for the introduction of reforms and improvements, in whatever direction they might seem to be called for.

"(2) The analysis of the Presidency district by district, with respect to its requirements for irrigation.

"(3) The organisation of arrangements required to carry into effect the provisions of the new irrigation law then being framed, which might involve the utilisation of communal labour.

"(4) The analysis of the Presidency, district by district, with respect to its requirements for pasturage.

"(5) The organisation and education in conjunction with District Officers of the staff of Revenue Inspectors, through whom agricultural information must be collected and agricultural improvements brought to the notice of the cultivating class.

"(6) The maintenance of village registers containing an accurate record of the condition of the country and its inhabitants in continuation of the information now collected and recorded by the Settlement Department at the time of settlement.

"It was further proposed that Mr. Robertson, the Superintendent of the Saidapet Farm, should be made Agricultural Reporter to Government in addition to his other duties.

"These proposals, with certain modifications as to the pay suggested for the officers in question, were recommended to the Secretary of State in Despatch No. 229, dated the 4th August 1882, and were sanctioned by telegram on the 11th October following.

"In August 1883 the Madras Government sanctioned a modification of this scheme whereby the Director of Revenue Settlement and Agriculture should tentatively become a member of the Board. This was approved by the Secretary of State in Despatch No. 5, dated the 31st January 1884.

"In 1884 the Madras Government made certain changes in the organisation of its Agricultural Department, and, as one of these required the sanction of higher authority, referred it to the Government of India. Before the sanction was given, the Local Government was requested to explain the nature of the changes more fully, and to state its general views in regard to the future policy of the Agricultural Department.

"A report was submitted in letter No. 195, dated the 16th February 1885, from which it appeared that the following measures were in contemplation :—

"(1) To abolish the Saidapet Farm as a model farm, its cost having been altogether disproportionate to the good it had done, and with it to do away with the second Assistant Superintendent.

"(2) To arrange for experimental agriculture, where necessary, through native agency acting under the supervision of the Agricultural Department, and to this end to appoint Mr. Benson, the Assistant Superintendent of the Farm, on a salary of R500 rising to R700, to the Agricultural Reportership on R750 rising to R1,000, and to place under him a small staff of revenue inspectors.

"(3) To improve the Saidapet School and to make Mr. Robertson Principal of it without other duties, and to grade him in the Educational Service.

"These proposals were recommended to the Secretary of State in Despatch No. 10, dated the 30th May 1885, and, with the exception of the proposal to grade Mr. Robertson in the Educational Service, were sanctioned in Despatch No. 73, dated the 13th August 1885. It was calculated that the effect of these changes would be to bring about a saving of R250 a month, besides the greater part of the cost of the Saidapet Farm, which, for five years, had averaged R28,517 a year."

Miscellaneous.

Section A.—Agricultural Department.

Model Farms.

35. A full account of the head of Model Farms is given in paragraphs 206 and 207 of the Finance Committee's Note on the Madras Provincial Contract (Chapter VII of Vol. I of their Report). The head is a misnomer in the accounts: the real charges are—

	R
1. Assistant Director of Agriculture and his establishment . .	13,000
2. Establishment for the preparation of analytical accounts . .	8,000
3. Experiments for the improvements of agriculture . . .	6,000
4. Cattle-disease Department	43,000
	70,000

The first three items indicate the pay and establishment and other expenditure of Mr. Benson, formerly of the Saidapet Farm, who has been employed in travelling about to inspect agricultural processes and to demonstrate the utility of improved implements of agriculture, and more particularly to draw up in the Kurnool District an analysis of the tracts more or less liable to famine. The reports presented by this officer, and his correspondence with his superiors, led the Committee to form the opinion that useful as the work would be, if well done, the Government was getting no commensurate return for its money. The analysis counselled in paragraphs 8 and 9 of the Resolution of 8th December 1881, was intended to be the outcome of carefully-maintained village statistics, and of judicious observation by the Revenue authorities of the district. It assumed the employment on this work of trained Patwaris (or Karnams), Revenue Inspectors and the district officials, and did not contemplate that the duty should be made over to an officer with no revenue training, not linked on to the district authorities, and working on methods of his own without utilising the information compiled by the Survey and Settlement and other Departments.

Cattle-disease.

The Cattle-disease Department consists of a number of Inspectors located in the districts, who are working under the direction of a Veterinary Surgeon at headquarters, and visit the spots where cattle-disease has broken out. The Finance Committee considered that a portion at least of this expenditure should be borne by Local Funds. It has no connection with the Agricultural Department and should not be charged against that head.

Director of Revenue Settlements.

36. The pay of the Director of Revenue Settlements is provided under Land Revenue, but, though nominally the Head of the Agricultural Department, his time has hitherto been entirely occupied with the supervision of settlements, and he has had no further connection with agricultural work, properly so called, than is comprised in his correspondence with Mr. Benson, which has chiefly consisted in severe animadversions on that officer's mode of working. No part of his salary can fairly be charged to this Department.

Saidapet School.

37. The School of Agriculture at Saidapet is a well-known institution, which is still very expensive, though its cost and scope have been largely reduced, and most of the land which, when it was a model farm, it had under cultivation, has been taken away. The Finance Committee (paragraph 163, Chapter VII, Vol. I of their Report) did not think it right to make any suggestion as to the reduction of expenditure on the College, but observed that the pupils were not called on to pay any fees. The Madras Government stated that, as soon as the desire for education of this kind had taken root, they intended to charge fees, but that at present the attempt would be premature, as the effect would be to empty the College.

Miscellaneous.

Section A.—Agricultural Department.

Total agricultural expenditure.

38. The total expenditure on agricultural improvements in Madras, is—

	R
Assistant Director of Agriculture and his establishment	21,000
Agricultural experiments	6,000
Saidapet School	35,600
TOTAL	62,600

Bombay.

Agricultural Department.

39. The history of the Department in Bombay is thus given in a Note by Mr. C. S. Bayley—

"In Despatch No. 21, dated the 27th October 1881, the Government of Bombay informed the Secretary of State that they had had under consideration the Report of the Famine Commissioners, and were desirous to take the first step towards the constitution of an Agricultural Department by the appointment of a Civil Servant to be Director of Agriculture. They proposed to nominate Mr. Ozanne, who was then studying at Cirencester, to the post, and to give him at once the salary of a 1st Assistant Commissioner (R900) with a special travelling allowance of R300, securing him such increase of salary as he would receive in course of time in the regular line of service. Mr. Ozanne's duties should be those specified in paragraph 125 of Part I of the Famine Commissioners' Report; he should take all possible means to utilise agricultural knowledge; should assist the better class of farmers to obtain capital and appliances and bring them into communication with manufacturers and exporters; should direct the agriculturists in making use of irrigational agencies and improved communications, and in every way possible should promote the interests and develope the intelligence of the cultivating classes. The proposal was supported by the Government of India in their Despatch of 7th November 1881.

"On Mr. Ozanne's return to India in 1883, he was appointed to be Director of the Agricultural Department on the salary proposed, and the arrangements made were approved by Lord Kimberley in Despatch No. 11, dated the 7th February 1884.

"On the 15th May 1883, the Government of India sent to Bombay a copy of its letter to the North-Western Provinces regarding the principles which should regulate the revision of assessments in Upper India, with an enquiry how far those principles were applicable to Bombay. In reply, the Local Government, *inter alia*, observed that now that Mr. Ozanne had entered upon his duties, steps would at once be taken under his direction in co-operation with the Survey Commissioner to organise 'a competent staff whose duties would be to keep the village maps up to date, to correct from time to time the field registers, and to record from year to year the statistical information which has to be considered at the time of revising the rates.'

Letter No. 6340, dated the 27th August 1883.

"While this correspondence was taking place, the Local Government had under consideration the question of reforming the establishments engaged in the supervision of village records and agricultural statistics by the following measures: (1) improving the Inspecting or Bhag Karkuns; (2) strengthening the Mamlatdars' establishments, and (3) supplying the Director of Agriculture with an efficient subordinate agency to assist in the control of agricultural statistics and village records. The manner in which it was proposed to effect these objects was sketched in Resolution No. 6511, dated the 18th September 1883. A scheme was drawn up by Messrs. Stewart and Ozanne, and its introduction into the Dharwar district was sanctioned by Resolution Nos. 9 to 50 of the 15th December 1883. The Secretary of State objected to the scheme, on the ground that it provided insufficiently for the control of the District Officer, but after further explanation it was approved.

Despatch No. 22, dated the 3rd April 1884.

"At the same time a scheme was prepared for bringing to an end in eight years the work of the local Survey Department, and gradually making it over to the Agricultural Department. This scheme also was approved by the Secretary of State in Despatch No. 87, dated the 16th October 1884.

Letter No. 4271, dated the 28th May 1884.

Miscellaneous.

Section A.—Agricultural Department.

"In letter No. 4561, dated the 6th June 1884, the Bombay Government asked for sanction to the creation of an Additional Deputy Collector of the 5th grade to enable a Personal Assistant to be supplied to Mr. Ozanne. This appointment was sanctioned by the Secretary of State in Despatch No. 68, dated the 16th October following.

"Recently the Bombay Government has asked for an increase of salary for Mr. Ozanne, but this, though ultimately recommended by the Government of India, has been refused by the Secretary of State."

Director and establishment.

40. The Agricultural Department in Bombay is under a Director, Mr. Ozanne, who draws only the pay of his grade with a fixed travelling allowance of R300 per mensem. The cost of his establishment is as follows:—

	R
Director of Agriculture	13,000
Personal Assistant, at R400	4,800
Establishment of—28 clerks	14,472
13 servants	1,308
Contingencies	3,350
Travelling Allowance	5,800
TOTAL	42,730

His duty is to carry on agricultural experiments and improvements, to take over the village records as soon as the Survey and Settlement Department has done with any district, and to supervise an establishment for keeping them up.

Provincial Statistics.

Bulls and Stallions.

41. The Provincial statistics are the statistics of trade exports and imports. The grant for Exhibitions was swelled to a high figure in 1885-86 by the London Exhibition, but it has sunk in 1886-87 to R5,000. The grant of R50,000 for bulls and stallions is the expenditure on the horse-breeding establishment, which is entirely under the Military Department; the corresponding expenditure in Upper India is classed as Imperial, and is referred to in paragraph 6 of the despatch of the Government of India of 11th September 1886 as in no way connected with agriculture. The expenditure in Bombay (see paragraphs 177-178 Chapter VI Vol. I of the Finance Committee's Report), though classed as Provincial, is not under the control of the Provincial Government. The veterinary charges include a provision of R32,000 for a new veterinary college in Bombay, and R4,000 for a veterinary class at Poona. The Finance Committee remarked somewhat unfavourably on this expenditure in paragraph 180 of their Bombay Contract Note (Chapter VI as above); but the expenditure is not really connected with agriculture, and need not be further dwelt on here. The term Experimental Factories is altogether a misnomer, and refers to the Inspector of Factories in Bombay Island.

Veterinary.

Model Farms. Cotton Department. Miscellaneous.

42. The charges for Model Farms, Cotton Department, and Miscellaneous, are very confused: they should be stated as follows:—

	R
Two Superintendents of Experimental Farms, Khandesh and Hyderabad (Sind), at R375+50	9,800
Two Assistants, at R80, one of whom is half paid by the Hyderabad Municipality	1,500
Other establishments and expenditure on the Farms	16,700
Agricultural experiments, to be spent by the Director	10,500
TOTAL	38,500

Miscellaneous.

Section A.—Agricultural Department.

The receipts from the Farms are R10,000. The Finance Committee touched on this expenditure in paragraphs 174-175 of their Bombay Note (Chapter VI of Vol. I of their Report), and considering it useful did not propose any reduction, though they observed that it was not likely that the Director would spend more than half of the sum placed at his disposal for experiments.

Establishment for keeping up Settlement records.

43. The cost of the new establishment for keeping up the village records in districts of which the resettlement has been completed, will be treated of in the Second Part. The supervision of this work will be the main occupation of the Director.

Total agricultural expenditure.

44. The total expenditure on agriculture in Bombay is—

	R
Director and establishment	43,000
Agricultural experiments	10,500
Experimental Farms, Khandesh and Hyderabad (net)	18,000
TOTAL	71,500

Summary of expenditure.

45. We may now give a summary of the expenditure on the Agricultural Department comparing the figures shewn in the Accounts (taking the fifteen heads entered in the table in paragraph 4 and the totals under each Province in the column for 1886-87) with those calculated in our foregoing remarks, after eliminating all expenditure not properly debitable to this head, and after taking account of the reductions proposed by the Finance Committee and accepted by the Local Governments :—

PROVINCE.	EXPENDITURE ON AGRICULTURAL DEPARTMENT ACCORDING TO	
	Estimates of 1886-87.	Our calculation.
	R	R
Central Provinces	81,800	22,700
Burma	1,25,800	44,800
Assam	23,600	10,800
Bengal	1,18,000	51,900
North-Western Provinces	1,80,400	1,01,400
Punjab	71,100	25,400
Madras	1,85,600	62,600
Bombay	2,04,000	71,500
TOTAL	9,90,300	3,91,100

SECOND PART.

The effect of the Agricultural Department on Settlement expenditure.

46. We proceed next to the second part of our task, which was, as summarised in paragraph 3, to show the financial saving which, it is expected, will ultimately be effected by the existence of the Agricultural Department. On the "notable administrative improvement," which, as is remarked in the Government of India's letter, the Department is likely to produce, it is not our province to enter. It will be sufficient to explain in a few words what the nature of the old and new systems is. Under the old system, a settlement was made to last for a certain number of years, generally 30 years. It was based on a field survey accompanied with classification of soils, with enquiry into rents, and with the preparation of a complete record-of-rights. When it was over, the Patwaris took up the work of submitting the annual village papers. These papers were

neither closely tested on the spot to any large extent, nor were they carefully compiled, nor were the Patwaris put through any special training. The consequence was that they failed to record accurately the changes in tenure and cultivation, the increase in cultivated area, the spread of irrigation or the actual crops sown. When the settlement came to an end, the village records were found to be untrustworthy, and it was generally necessary to go again through the whole work of survey, soil-classification, enquiry into rents, and record-of-rights. This description applies pretty fairly to the past history of the North-Western Provinces, the Punjab, the Central Provinces, and to Bombay. The first regular settlement of the North-Western Provinces was carried out mainly between 1830 and 1840, the second between 1860 and 1875, and the third is now beginning. The first regular settlement in the Punjab was carried out at various times between 1850 and 1870, and was for various periods; the second is going on now. The first regular settlement in the Central Provinces was commenced under Sir R. Temple and carried out mainly between 1860 and 1870, and the second is now beginning. The first regular settlement in Bombay was carried out under the principles laid down in the well-known Joint Report of 1847 (Wingate, Davidson and Goldsmid), and the second is now nearly completed. All these past settlements involved the carrying out of the processes above described (subject to the various circumstances of the Provinces), and the Settlements now commencing have been begun under the same system, and would, but for the improved methods introduced by the Agricultural Department, be continued in the same way. The new system is to put the Patwaris through a course of training in survey, and (if necessary) in arithmetic; to appoint special inspecting officers to test and correct their annual village papers, to see that changes in cultivation in occupancy and in rent, and the actual crops grown, are correctly recorded. If this is done, the belief is that at the close of the settlement period the village maps and records will be found to be an accurate basis for re-settlement; there will be no need for a fresh survey or classification of soils, or enquiry into rents, or record-of-rights; and the only expenditure necessary will be a small assessing staff. Passing over the administrative gain from the rapidity with which the work will be done, and the freedom of the people from the harassment which always accompanies an ordinary settlement, the point which we are called on to demonstrate is the financial result; we have to compare the cost of a regular settlement made on the ordinary or even on an improved fashion, with the cost of keeping up a permanent establishment of supervisors of patwaris, combined with some expenditure on assessment when the settlement has to be renewed.

Three Provinces treated fully.

47. We propose to treat this subject fully with regard to three Provinces—the North-Western Provinces, the Central Provinces, and Bombay—and to refer lightly to the other Provinces where similar work is being, or will be, done.

North-Western Provinces.

Work and constitution of the Department in the North-Western Provinces.

48. With regard to the North-Western Provinces, we have received a memorandum from the Director of Agriculture, giving the information required. There are in that Province 49 districts containing 105,000 villages, with an average area for each village slightly below 1 square mile. There are 31,228 patwaris, so that each patwari has charge of a group of three or four villages. There is a special training-school in each district, through which the patwaris are required

to pass and qualify according to the prescribed standard. Their work is thus described by Mr. Smeaton :—

"The patwari makes two tours of each village annually, once during the kharif or autumn season, and once during the rabi or spring season. Every field is thus visited once a year. Changes in field boundaries are brought on to the map. Area, crop, irrigation, term of occupancy, rent of each field, are recorded in the field-book. From this field-book are compiled, for each village, statistics of increase or decrease of cultivation, of irrigation, of total area under each kind of crop. A rent-roll is also prepared, showing under a single number the fields and area of each cultivator's holding, the number of years during which he has held, the rent which he has to pay, the person to whom the rent is payable, the amount paid, and the amount (if any) in arrear. A list of the proprietors of each village, showing the share of each proprietor and the amount of revenue due by him to Government, is also prepared. Changes occur every year, to a greater or lesser extent, under all, or nearly all, the heads of the record which the patwari has to prepare. Field boundaries are altered; waste land is brought under cultivation; parts of holdings are relinquished by tenants; tenants are ejected; new tenancies are created; rents are raised or lowered; proprietors die and their lands are divided among the heirs; sales and mortgages take place; irrigation and crops vary perpetually with season and market. All such changes are carefully noted in the map and annual record. Abstracts of each year's record are made for every village and tabulated, and these again are compiled for each pargana or sub-division. In this way the economic and fiscal history and the agricultural resources of every village, sub-division and district, can at any time be ascertained."

Establishment for supervising the patwaris.

49. These patwaris, a hereditary class, always existed and always had these duties nominally to perform; it was nominally the duty of the Collector and his assistants to test the village papers in their cold-weather tours, but it was rarely, and then not systematically, done. The essence of the new system consists in providing a special staff of officers to carry on the supervision. These are the Supervisor Kanungos, the District or Sadar Kanungos, and the Director of Agriculture and his Assistants. We quote as follows from Mr. Smeaton :—

"In order to render this varied record accurate and enforce its punctual preparation, a very rigorous system of supervision and testing is necessary. This is effected through Patwari Inspectors or Kanungos. There is in each district a staff of Field or Supervisor Kanungos, whose duty it is to supervise and check the field-work of the Patwaris, test a large proportion of their annual entries, both at the autumn and spring tours, and verify important changes in the area of cultivation, in crops, and in rents. Each Supervisor Kanungo has ordinarily from 40 to 50 Patwaris under his charge. At each tahsil there is a Registrar Kanungo with an assistant. His special duty is to tabulate the village statistics, check the registration by Patwaris of alienation of proprietary rights, and keep up a register of changes in the proprietary bodies. There is a Sadar (or chief) Kanungo in each district in charge of all the Supervisor and Registrar Kanungos. His duty is to be constantly on the move among his subordinates, to see that all of them work according to rule and to test a proportion of the work done by the Kanungos both in the field and the tahsil. The entire supervising staff in the united Provinces comprises—

656 Supervisor Kanungos.
215 Registrar Kanungos.
205 Assistant Registrar Kanungos.
46 Sadar Kanungos.
45 Assistant Sadar Kanungos.

The scale of pay is as follows :—

Supervisor Kanungos R30, 35, and 40 per mensem according to qualifications, and inclusive of special allowances.

	R	
Registrar Kanungos	30	per mensem.
Assistant Registrar Kanungos	15	" "
Sadar Kanungos	50	" "
Assistant Sadar Kanungos	15	" "

Supervisor and Sadar Kanungos have each a chainman for field-work on R5 per mensem. This Patwari and Kanungo organisation is now at work in every district of the united Provinces, except the two Himalayan districts of the Kumaun Division."

Miscellaneous.

Section A.—Agricultural Department.

Cost of the establishment.

50. The total cost of this establishment is R4,38,168. It is at work over an area of 94,300 square miles, in which the 4½ permanently-settled districts round Benares are included. Its cost, therefore, is R4-10-4 per square mile. In the 84,000 square miles subject to resettlement, exclusive of the permanently-settled area, the cost would be R3,92,000. Even this is an overstatement of the case, for the Registrar and Sadar Kanungos and one of the Supervisors in each tahsil are old institutions which have always existed in order to compare and compile the village papers when filed in the tahsils, not to test them in the field. Very nearly one-half of the cost must be deducted on their account, leaving about R2,35,000 as the extra cost of the supervising staff created under the scheme of the Agricultural Department. This staff, if kept up for 30 years, will cost R70,50,000.

Cost of re-settlement in Gorakhpur and Basti,

51. The re-settlement of the Gorakhpur and Basti districts is going on at present on the old system; that is to say, there is a Cadastral survey and a preparation of a fresh record-of-rights, as well as an establishment for re-assessment. The necessity for this procedure arises from the fact that the field maps made at the last settlement (about 1860) were not good, the Patwaris are a more uneducated body than elsewhere, and there has been less progress made in training them and correcting the village papers than in other districts. Still a considerable advance has been made upon the old system of survey and settlement, and the work is being done now cheaper than it ever was done in the resettlement of 1860—75.

"The cost of these settlements is at the following rate for every 750 square miles completed :—

Under the Survey Officer.		Under the Settlement Officer.		Total.
Pure survey.	Preliminary field record and statistics.	Attestation and fairing of records.	Assessment.	
R 70,000	R 60,000	R 1,00,000	R 25,000	R 2,55,000

or a rate of R340 per square mile, consisting of (1) R307 per square mile for records and statistics, and (2) R33 per square mile for assessment. This is probably the lowest rate at which the work could be done, because every economy consistent with the exigencies of the system has been applied and the power of the highly-trained survey staff has been used in the conduct of field record work—a branch with which in previous settlements it was not allowed to interfere.

"Assuming that the settlement of the districts of the united Provinces, as they fall in, are to be conducted on the Gorakhpur system, which, be it observed, is the best and cheapest for the amount of work done under the old *régime*, the cost will be approximately as follows :—The total area to be settled (*exclusive* of the five permanently-settled districts) is 84,000 square miles. The rate of cost is R340 per square mile. The total cost will, therefore, amount to R2,57,90,000 for records and statistics and R27,70,000 for assessment, in all R2,85,60,000, or, according to the usual official reckoning, nearly 3 millions sterling."

compared with the cost of the supervising establishment.

52. Comparing this with the cost of the supervising establishment, as previously stated, we have an expenditure of 70½ lakhs to set against an expenditure of about 285 lakhs. Adding to the lesser figure the cost of assessment at R33 per square mile, there will be a further expenditure of 27¾ lakhs, or altogether 98¼ lakhs against 285 lakhs—a saving of 187 lakhs. Even if the whole 30 years' cost of the Director of Agriculture and his establishment (shown in paragraph 28 to be R62,000 per annum) be added to the expenditure on supervision, it will only reduce the saving from 187 to 168 lakhs. To this economy

must be added, both here and in other Provinces, the administrative advantage to Government and to the landholders and tenants of accurate records of landed rights kept up throughout the term of 20 years.

The scheme tested by experience in three districts.

53. That this economy can be effected by the system of training Patwaris and keeping the annual village papers up to a high standard of accuracy, is believed by experienced officers in the North-Western Provinces, but can hardly be said to have been absolutely demonstrated as yet. In the Jalaun district, however, a considerable step in this direction has been taken. Settlement is now going on there; the village field maps have been kept up on a level with actual changes of cultivation, and no fresh survey is required: the village papers are nearly good enough for the settlement record, but the procedure of attestation is gone through; classification of soil is carried on only as regards land which has been taken up for cultivation since the last settlement, and the work of assessment is done by a foreign staff employed for the purpose. The new system is therefore only partially at work; yet even this partial introduction of it has brought the cost down from R340 per square mile, as in Gorakhpur, to R150 per square mile. In the Bulandshahr and Mozaffarnagar districts, in which settlement is about to be started now, it is believed that it will be found that the Patwaris have been so trained and the village records are so accurate, that the new system can be introduced in its entirety, and the settlement made on the basis of the village papers as they stand. No doubt in the course of two or three years reports will be before the Government of India showing how far experience has justified these anticipations.

Central Provinces.

System of training and utilising Patwaris described.

54. In the Central Provinces the system first started in the North-Western Provinces has been carried out with great energy under Mr. Fuller. Each of the 18 districts has a District Inspector. Every tahsil is divided into one, two or three circles, and the officers created to supervise and train the Patwaris are called Revenue Inspectors. The new staff thus entertained is as follows:—

		R
18	District Inspectors, @ R50	10,800
110	Revenue Inspectors, @ R35	46,200
128	Chainmen, @ R5	7,680
	Contingencies	2,320
	TOTAL	67,000

Every tahsil had formerly a Registrar Kanungo at R30, and these are still kept up and utilised, but their cost, R18,000, need not be entered here, as it is not new. Besides this establishment, for which the Province pays out of its own revenues, the Government of India lent four Assistant Surveyors to instruct these Revenue Inspectors, as well as the Patwaris, in surveying, and four survey parties, which carry on a skeleton traverse survey of the whole country, laying down a few points in each village, and thus dividing the country into blocks, the interior fields of which alone remain to be mapped and filled in. Under these instructors so much progress has been made that the Patwaris thus taught are being employed to survey and prepare field maps of their villages on the basis of this skeleton Traverse Survey.

Survey and Settlement in the Central Provinces.

55. Survey and Settlement are now being carried on in the Central Provinces on three systems—

(1) In the Bilaspur district there is a Cadastral Survey of the ordinary

kind, but working very economically. The actual measurement costs R160, and the work of attesting the record and of assessing R60 per square mile, total R220.

(2) In the adjoining districts of Raipur and Sambalpur, the Patwaris have been so trained that they are employed to make the village field maps with no further scientific help than that of the skeleton traverse before referred to; they are massed together in one part of the district, and taken right through it from one end to the other, acting rather as a body of cheap surveyors than as Patwaris doing their ordinary work each in his own circle. The cost of this survey, including the preparation of the record and the re-assessment, is estimated at R100 to R110 per square mile.

(3) In the rest of the Province the work of survey is to be done by each trained Patwari in his own circle, under the supervision of the Revenue Inspectors; this is the last and highest development of the system, under which settlement will be carried on with the least possible annoyance to the people, and the utmost rapidity and economy. The fields being larger than in Raipur, the cost of the work is calculated to be from R90 to R100 per square mile.

Cost of the new system of survey.

56. The total revenue-paying area of the Province is 45,000 square miles; and it is estimated that the settlement carried out in the way above described will cost about 40 to 45 lakhs of rupees, the enhancement of land revenue amounting to 18 lakhs of rupees a year. If the survey and settlement were carried on at the rate now current in Gorakhpur and Basti in the North-Western Provinces, or at R340 per square mile, the total cost would be 146 lakhs of rupees. Even if made at the same rate as that of the Bilaspur Survey, or R220 per square mile, it would cost 99¼ lakhs of rupees. Thus at the very lowest calculation there will be a saving of 50 to 55 lakhs of rupees. And there is a further financial advantage: on this system every district will be surveyed and assessed beforehand, so that the new assessment may take effect as soon as the present settlement falls in: if an attempt were made to work with the Cadastral Survey, it would be impossible to finish the assessment under 20 years, and a great loss of revenue would ensue.

Comparison of cost: Financial saving.

57. Against the saving to be effected by the employment of trained Patwaris must be set the cost of their training and supervision, which comes, as already shown, to about R67,000 a year. Assuming that a settlement lasts for 20 years (which, it is understood, will be the term of the settlement now to be made), we must set twenty times R67,000 or R13,40,000 against the saving of 50 lakhs or more worked out above, and the balance is the saving effected by the institution of the Agricultural Department. Even if the whole cost of the Settlement Commissioner and his establishment (shown in paragraph 7 to be R27,800) were added to the present expenditure, the saving would still stand at 31 lakhs.

Bombay.

Nature of new agricultural establishment described.

58. In Bombay the Survey and Settlement form a distinct department apart from the ordinary district staff, and this department is now engaged in carrying out a revision of settlement throughout the Presidency, which is expected to be completed in the year 1893, after which the department will be broken up, the field survey

Miscellaneous.

Section A.—Agricultural Department.

and the classification of soils now made being treated, as far as Government is concerned, as final (except in some special cases of change where re-classification may be required) and not needing to be generally re-made. As each district is completed, the settlement records are handed over to the Agricultural Department which undertakes to keep them. There have always been a certain number of general-duty clerks, known as "Bhag Karkuns," who partly perform the duties of an inspecting Agency; a portion of their duties consisted of visiting the villages and testing the crop statistics, and seeing that the Patwaris (*a*) keep the village accounts correctly; but these Inspectors were themselves untrained, and under the increasing pressure of work there has been a tendency to divert them to other and more urgent business, and to neglect that particular part of their duty. It is therefore proposed to create a new staff for this purpose: each district is to have a District Inspector with an assistant; each taluka is to be divided into three or more circles under a Circle Inspector, and over every two districts one of the officers of the Survey Department, who will shortly be without other employment, is to be placed. This scheme was first worked out in November 1883, hypothetically, for the Satara district, and sanctioned by the Bombay Government, and the scheme has been applied to the Dharwar and Bijapur districts, which the Survey Department has completed and made over.

Cost of the system.

59. The Bombay Government's Resolution of 29th March 1884 sanctioned the following establishment for the Dharwar district:—

	R	R
1 District Inspector @ R100 . .	1,200	+ 25 travelling allowance.
1 Assistant Inspector @ R65 . .	780	
39 Circle Inspectors @ R30 . . .	14,040	
2 Clerks @ R15	360	
TOTAL .	16,380	

Against this was to be set a reduction of 11 "Bhag Karkuns" at R12 (one for each taluka) and the absorption of the Huzur Surveyor at R75, who was promoted to be District Inspector at R100. This leaves the total net cost R13,896, but provides only for the lowest grade of pay of Circle Inspectors, who are in time to rise to R35 and R40 per mensem. In the Bijapur district a similar establishment of 40 Circle Inspectors was sanctioned, but no *per contrâ* reduction was obtained by the absorption of Bhag Karkuns. In their letter of 7th January 1887 to the address of the Finance Commissioner with the Government of India, the Government of Bombay make the following calculation of the cost of the system, which it is not intended, at present, to extend to Sindh. There are 18 districts in Bombay Proper, but Khandesh is so large that it must be treated as two. The Circle Inspectors are estimated to cost R1,90,380 per annum, or R10,000 per district (which is much less than they cost in Dharwar and Bijapur):—

	R
432 Circle Inspectors	1,90,380
19 District Inspectors	41,250
19 Assistant Inspectors	17,100
District Head Quarter Office Establishment	24,400
Nine Survey Officers @ R700	75,600
TOTAL .	R3,48,730

(*a*) We have used the term Patwaris throughout in this Note, in order to avoid confusion. These officers are called Kulkarnis in the Deccan, Talatis in Guzerat, Karnams in Madras, Mandals in Assam.

Miscellaneous.

Section A.—Agricultural Department.

In a subsequent letter addressed to the Finance Commissioner with the Government of India, dated 25th January 1887, Mr. Ozanne has stated that he is prepared to reduce this estimate as follows, employing five instead of nine Survey Officers, and allowing for 161 of the old Bhag Karkuns who are to be utilised as Circle Inspectors. There are altogether 483 Bhag Karkuns in these 18 Districts, of whom it is proposed to take over one-third, and to leave two-thirds to strengthen the taluka establishments which are said to be overworked.

	R
271 Circle Inspectors	1,13,820
19 District Inspectors	41,250
19 Assistant Inspectors	17,100
District Head-Quarter Office Establishment	24,400
Five Survey Officers	42,000
	2,38,570

This reduced estimate has not, however, yet been accepted by the Bombay Government; and it is possible that the superiority of the Patwaris in Guzerat (Talatis) over the hereditary Kulkarnis of the Deccan may make it possible to reduce the number of Circle Inspectors in those Districts, so as to bring down the entire estimate to, perhaps, two lakhs a year.

Duties of the Circle Inspectors.

60. The duties of the Circle Inspectors are thus described in the Rules sanctioned by the Bombay Government in Resolution No. 7214, dated 11th October 1886—

1. Circle Inspectors are entrusted with three important classes of duties :—

(1) Supervision of certain village records.
(2) Survey work.
(3) Agricultural enquiry.

Supervision of village records.

"2. As supervisors of village records they are, in accordance with the instructions herein contained and which may from time to time be issued,—

(1) to check and test the village estimates of the area under various crops, and to supply the Mamlatdar with information regarding the estimated outturn in annas, for the purposes of Taluka Form No. 36 (Chapter II) ;
(2) to make an annual inspection of Government waste (Chapter III) ;
(3) to inspect the boundary marks (Chapters IV and V) ;
(4) to check the returns of population and live-stock (Chapter VI) ;
(5) to check all records of vital statistics (Chapter VII) ;
(6) to check the record of the water-supply (Chapter VIII).

Survey work.

"3. As measurers their duties are to measure and prepare field-books—

(1) for land taken up for railways (unless special arrangements are made), roads or other public purposes ;
(2) for partitions under decree of the Civil Court, or
(3) for sub-divisions on petition of applicants duly sanctioned, and
(4) for land altered by alluvion or diluvion, and to make other miscellaneous measurements.

Agricultural enquiry.

"4. Their agricultural enquiry will consist in their carefully noting the varieties of crops and of crop mixtures, the times of sowing and harvesting, the quantity of seed per acre, the quantity and kinds of manure, the rotations practised on various kinds of land, the implements used in field-work, the native names of diseases of crops, and the characteristics of such diseases and the like ; and in supplying the Director of Agriculture with such information as may be asked."

Miscellaneous.

Section A—Agricultural Department.

Peculiarity of the Bombay system.

61. It will be seen from this that the Circle Inspectors' duties differ in some material respects from those entrusted to corresponding officials in the North-Western Provinces and the Central Provinces. They perform some duties which are not of a strictly agricultural character, such as the checking of vital and cattle statistics. They do not train the Patwaris or test the Jamabandi papers, but do some things themselves, such as surveying, which elsewhere the Patwaris are expected to do. The duty of keeping the village map in accord with changes of cultivation (except as regards such physical changes as are caused by diluvion, new roads, &c.,) does not arise in Bombay, owing to the peculiar character of the survey, which does not record actual fields, but arbitrary areas called survey units, which must be taken up entire or not at all for cultivation, and thus they are free from one of the chief items in the work of supervisors elsewhere. It is possible that the Government of Bombay may consent to employing them, more directly, in the task of training and instructing Patwaris, and we think the advisability of doing this should be pressed upon that Government.

Cost of survey and settlement on old system compared with cost of new department.

62. The cost of survey and settlement in Bombay Proper was stated, in one of the replies (*a*) to the Finance Committee's questions, to be R257 per square mile. Considering that the blocks dealt with are in many parts large compared with other Provinces, and that the character of the record drawn up is simple, this is a high rate of expenditure, but it is mainly due to the preponderance of highly-paid officers on the staff, and it is perhaps too late to suggest any change of system now that the Department is to be broken up in 1893. Assuming that this rate is applicable to the whole revenue-paying area of the 18 districts, 76.473 square miles, the cost of settlement on the old system is R1,96,53,000 or 196½ lakhs of rupees. If the revised estimate by Mr. Ozanne is accepted by the Bombay Government, the establishment will cost in 30 years R71,57,000 or 71½ lakhs: even if the original estimate of 3½ lakhs be taken, and the whole cost of the Director's establishment (R43,000, *vide* para. 44) added to it, the expenditure in 30 years will not exceed 117 lakhs, and will still leave a considerable saving.

Correction of the comparison.

63. There are however two respects in which this comparison needs correction. In the first place the whole cost of the new Department is not debitable to new work; to a certain extent it sets free some of the Mamlatdars' establishment for the ordinary work of the taluka. The 322 Bhag Karkuns, who are not utilised in the Agricultural Department, are relieved from the work which the Circle Inspectors take over, and can give their whole time to general duties in the taluka: and it is urged that some such increase of strength is required in order to prevent the Mamlatdars' establishments (fixed by Mr. Peile in 1869) from breaking down under the pressure of constantly-increasing work of a miscellaneous nature. In the second place, even if the Agricultural Department had not been created, or were now to be swept away, the next settlement, if done on the old lines, would not cost nearly as much as the present settlement is costing. The Survey Department consider that no general re-measurement need be made, and the Revenue law has laid down that no fresh general re-classification is to be undertaken. All that is necessary is to keep up the boundary marks. The village maps being, as already remarked, not field but

(*a*) Answer to question 105 Cost of Survey and classification, boundary marks in waste, and Commissioner's pay included, on an average of five years, R232 per square mile; settlement R25: total R257.

topographical maps in which the boundary marks are the chief topographical features, the extension of cultivation, the introduction of irrigation, the union or sub-division of fields (except where parties demand to have their separate shares in holdings registered); in short, most of the work which forms so important an element of change in a field map does not affect them. All that will be needed for the next settlement will be, apparently, an accurate *jamabandi*, showing how many of the survey blocks are taken into occupancy, and the sort of general information as to classes of crops, prices, and population, which is required under the Bombay system in order to fix the governing assessment rate on an acre of first class land. We gather therefore that what would be required, if there were no Circle or District Inspectors, would be the retention of the Huzur or District Surveyors and some sort of Central Establishment to correct the maps when alterations are made through changes in the course of rivers, construction of roads, taking up of forest reserves, or plotting interstitial fields (or "*pot*-numbers") and the temporary creation of an establishment, when the time of survey comes round, to ascertain the statistics of population, cattle and prices. That the work would not be so efficiently done by a temporary establishment as by that of the Agricultural Department may no doubt be fairly contended, but with this part of the subject it is not our business to deal. What we have to point out is that in order to establish a financial saving an estimate must be made of what the cost of a future resettlement on the old lines would be, and this estimate must be compared with thirty times the annual cost of the establishment of the Agricultural Department.

Comparison of cost between new and old system should be made by the Bombay Government.

64. With regard to this establishment, our conclusion is that the claim that it will in the end produce a financial saving has not as yet been proved. Before this can be established, the Bombay Government will have to examine the details and say definitely what staff they consider necessary for the Agricultural Department; and they will have to show—

(*a*) supposing no such establishment is created, what will be the cost of the operations necessary for a resettlement 30 years hence, the village map and the soil-classification being unaltered;

(*b*) what part of the cost of the new establishment can be set down to operations which will obviate the necessity of all or part of the expenditure to be incurred under (*a*), and what part to the strengthening of the Mamlatdars' establishments.

If the first part of (*b*) multiplied by 30 can be shown to be less than (*a*), then the theorem will be demonstrated.

Comparative tabular statement.

65. We append to this Note a comparative tabular statement shewing the strength and cost of the establishment for supervising and keeping up the annual village papers in the three provinces, and the work it has to do as tested by the number of villages and patwaris and the area under each supervisor. There can be no question that the system has been more economically carried out in the Central Provinces than elsewhere.

Other Provinces.

66. We have dealt at considerable length with the above three Provinces, respecting which we are in possession of the fullest details, and in which the creation of the new establishment has been sufficiently organised to work out

Miscellaneous.

Section A.—Agricultural Department.

the calculation of financial saving in a more or less complete way. With regard to other Provinces, we can be briefer. In the Punjab the establishment of new supervising kanungos is to cost, when fully worked out, R2,08,000. Nothing as yet has been done to diminish the cost of settlement, and, as far as we are aware, no precise estimate has been drawn up of the extent to which it can be diminished. But the object of the creation of the supervisor kanungos is to train the Patwaris and improve the village records in the same manner as in the North-Western Provinces, and it is understood that the same kind of economy in the cost of settlement will in due time be produced.

Punjab.

67. In Bengal nothing has yet been done, but the intention is to follow the system of the Central Provinces, and to train a body of Patwaris in Orissa, and in the large Government estates in Chittagong and elsewhere, to carry out a cheap survey based on a skeleton Traverse and record-of-rights. The same plan is being followed in Assam, where the present Cadastral survey will be confined to the completely cultivated parts of the Brahmaputra valley. Elsewhere the Patwaris will be trained to survey, and to keep up an accurate annual record of the changes in cultivation, the extension of which is followed by a similar extension of the land revenue. In Burma the supplementary survey denotes, as we understand, the establishment employed in keeping up the survey records after a Cadastral survey has completed its work, in such a way as to make all necessary preparation for resettlement, and to avoid the need of creating any special establishment for that purpose when the time comes round.

Bengal.

Assam.

Burma.

68. In Madras no steps have yet been taken to create any special organisation for the purposes described in this part of our Note, and although a body of Revenue Inspectors exists as a part of the taluk establishment, we believe that they are not capable either of surveying themselves or of teaching the Patwaris. If the views we have expressed as to the financial and administrative advantage of the new system are accepted, we would recommend that steps should be taken in Madras to organise an establishment somewhat on the model of that in Bombay, to take over the village records from the Settlement Department as fast as it completes its work in any district, and to keep them up in such a way as to avoid the necessity of a fresh survey and record when the time for the next settlement comes round.

Madras.

The 5th March 1887.

Miscellaneous.

Section A.—Agricultural Department.

Comparative Statement showing cost of Agricultural Establishment for maintenance of village records in three Provinces.

	North-Western Provinces.			Bombay.			Central Provinces.		
Total area under discussion (sq. m.)	100,000			76,473			45,167		
Cultivated do. do. (sq. m.)	54,000			43,635			21,905		
Number of districts	47			19			18		
Number of Tahsils or Taluks	215			188			50		
Number of Villages	105,000			20,253			28,220		
Number of Patwaris	31.228			10,391			4,032		
	No.	Rate p. m.	Cost p. a.	No.	Rate p. m.	Cost p. a.	No.	Rate p. m.	Cost p. a.
		R	R		R	R		R	R
Survey Officers	...	...	...	5	700	42,000	.	...	
District Inspectors or Sadr Kanungos	46	50	27,600	19	100,125,150	41,250	18	50	10,800
Assistant ditto	45	15	8,100	19	55,60,65	17,100	.		...
Registrar Kanungos	215	30	77,400	.	...	.	50	30	18,000
Assistant do.	205	15	36,900	..	...	...	.	...	...
Supervisor Kanungos or Revenue or Circle Inspectors	656	30,35,40	2,75,520	432	30,35,40	1,90,380	110	35	46,200
Contingencies, chainmen, office establishment, &c.			12,648			24,400			10,000
Total cost of Establishment			4,38,168			3,15,130			85,000
Cost for 30 years	R1,31,45,000			R94,53,900			R25,50,000		
Average per Circle Inspector or Supervisor Kanungo—									
Number of Patwaris	47			24			37		
Number of Villages	160			48			256		
Total area	152			177			410		
Cultivated area	82			101			200		
Rate of Cadastral or regular survey (R per sq. m.)	340			257			220		
Number of Sq. miles for survey	84,000			76,473			45,100		
Total cost of survey	2,85,60,000			1,96,53,000			99,22,000		

N.B.—In this Statement the cost of the whole Agricultural Establishment maintained for keeping up village records is entered and compared with the cost of a Settlement: no deduction is made for the cost of the establishment which existed before this work was undertaken and has been utilised in carrying it out. For this deduction, see the text of the Note.

Miscellaneous.

SECTION B.—PRESS COMMISSIONER.

The following statement compares the expenditure on account of the Press Commissioner for the five years 1882-83 to 1886-87.

GRANT 18.—GENERAL ADMINISTRATION.

Press Commission.

Numbers. 1882-83.	Numbers. 1883-84.	Numbers. 1884-85.	Numbers. 1885-86.	Numbers. 1886-87.	DETAILED HEAD OF CHARGE.	Actuals 1882-83.	Actuals. 1883-84.	Actuals. 1884-85.	Actuals. 1885-86.	Estimate. 1886-87.
					Salaries.	R	R	R	R	R
1	1	1	1	1	Officer in charge of the Press Commissioner's Office . . .	2,328	2,334	2,345	2,205	2,400
					Establishment.					
2	2	2	2	2	Clerks	2,244	2,762	2,414	3,060	2,940
5	5	5	5	5	Servants	473	506	428	506	470
7	7	7	7	7	Total Establishment .	2,717	3,268	2,842	3,566	3,410
					Contingent Charges.					
					Service Telegrams	2,673	1,563	1,945	1,571	2,000
					Subscription to newspapers, &c.	616	706	745	637	900
					Miscellaneous	222	491	546	222	500
					Total Contingent Charges .	3 511	2,760	3,236	2,430	3,400
					Postage Charges	408	319	435	512	470
					Total shown under "Press Commission" .	8,964	8,681	8,858	8,713	9,680
					Tour Expenses.					
					Cost of journeys to Simla and back	2,506	2,986	2,132	2,717	3,120
					Grand Total cost of the Press Commission .	11,470	11,667	10,990	11,430	12,800

History of Appointment.

2. The appointment of Press Commissioner was created in February 1879; but by the Resolution of 21st May 1880, the work was largely reduced and the duties of the Press Commissioner were confined to distributing information to English and Vernacular newspapers. His Office Establishment was restricted to one clerk on R100 rising to R150, one on R70 rising to R100, a Munshi on R70 rising to R100, a daftari and four chaprasis: he was allowed to spend R1,000 annually on newspapers, and the office was located in the office of the Foreign Department. The original cost of the office had been R5,500 a month, which was reduced by these

orders to R3,800. In August 1880, the separate appointment of a Press Commissioner was abolished, and the work was given to an officer of the Foreign Department on a small addition to his salary. By this arrangement the cost of the whole office, as stated in the despatch of 3rd August 1880, was brought down to R1,500 a month. No details are given explaining how this figure was arrived at, and it would seem from the table of expenditure at the commencement of this note that the cost must have been overrated.

Present incumbent.

3. The allowance given to the Press Commissioner is R200 per mensem. The permanent holder of the post is Mr. deLassöe, Translator of Modern Languages, in the Foreign Office, the salary of whose office is R400. Mr. deLassöe has been on the Afghan Boundary Expedition, and is now on privilege leave, and during his absence Mr. G. S. Forbes, C.S., Under-Secretary, Foreign Department, has filled the post.

Number and pay of Clerks.

4. The following is the scale of establishment of clerks and servants :—

	Actual salary, 1st January 1887.
	R
1 Head clerk, R100 to R150	150
1 2nd clerk, R70 to R100	100
1 Daftari, R10	10
1 Chaprasi, R8	8
3 Chaprasis, at R7	21
Total	289

Duties of Press Commissioner and Office.

5. Mr. Forbes describes the duties of his office as follows :—

(*a*).—The main work of the office is the distribution of items of news. During the last 12 months 224 items were sent out, entailing the preparation of 12,426 copies in all. Some items are sent to all the newspapers, some only to selected papers, the selection being determined by the officer in charge, on his own responsibility or in accordance with instructions. In addition, a considerable amount of information is furnished under instructions by the Press Commissioner orally to Press representatives. Of this no record is kept.

(*b*).—Of the copies sent out only a few are printed; the bulk are reproduced by the trypograph: a few go in manuscript. Postage is not charged to the Foreign Office, but is a contingent charge of the Press Commissioner's Office.

(*c*).—In addition to the distribution of official intelligence, there is the compilation of certain items of news (those extracted from confidential papers are prepared entirely by the officer). There is, besides, the ordinary routine work of an office, docketing, registering, &c., the payment of subscriptions for newspapers and keeping accounts connected therewith; also correspondence with newspapers desiring to be brought on the Press Commissioner's list, the perusal of the newspapers and marking passages deserving of notice, &c., &c. Excluding items of news of which 12,426

Miscellaneous.

Section B.—Press Commissioner.

copies were issued, the correspondence of the year 1885-86 was 412 receipts and 352 issues. The figure varies much in different years: in the preceding year the receipts were 774 and issues 366.

Allowance to Press Commissioner.

6. With regard to the allowance attached to the post of Press Commissioner, we think the question should be reconsidered by the Government of India. The propriety of such an allowance seems to us to depend very much on the class of person who receives it; but, generally speaking, the principle laid down by the Government of India is that an additional allowance ought not to be given to an officer on account of additional work imposed upon him, because the Government is entitled to the whole of his time. So long as the duties of Press Commissioner are performed by an officer of the rank of Under-Secretary, we think this principle ought to be applied: in the case of Mr. deLassöe there may be special circumstances connected with his appointment, and with the desirability of conferring on him higher remuneration than the salary of his permanent post, with which we are not acquainted.

Clerks.

7. With regard to the clerks, the Press Commissioner considers that they are overpaid, and that when vacancies occur the salaries should be reduced to R100 and R40 respectively. He thinks that two clerks are required, on the ground that urgent work is sometimes sent in late, with an instruction that it must appear in the next morning's papers, and therefore a man must be always on the spot, and if one should fall sick there must be another to supply his place. He mentions also that these clerks are not considered an integral part of the Foreign or any other office and have no prospects of promotion. On the other hand, we consider that the receipt and issue of 764 letters (mostly of a purely formal character) is not work enough to employ two clerks, while the copying of letters in a copying press is work for a daftari rather than for a clerk. Our suggestion is that one clerk should be employed at R100, and that the Press Office should be considered a branch of the Foreign Department, so that the clerk in charge of this branch might look to promotion, if his services are approved, in the general line of that Department, and the Press Commissioner be entitled to draw an officiating man from thence on occasion.

Menial servants.

8. The Press Commissioner states that one of the four peons (who are all office peons, used in distributing letters) can be dismissed, and that only one need be entertained permanently and taken to Simla, two others being taken into service temporarily at Simla and at Calcutta. Supposing the present system to continue unchanged, and the Press Commissioner to move forwards and backwards with the Government of India, we recommend this economy.

Subscription to Newspapers.

9. The number of newspapers subscribed for is 30, at an annual cost of about R700, and besides these the office receives 36 newspapers gratis. We have before us, in a separate case, the question whether any reduction can be effected in the number of copies taken in by different Departments of the Government of India and we do not advert further to the subject on this occasion.

Miscellaneous.

10. We have looked into the details of the miscellaneous charges, and see nothing to remark upon.

Miscellaneous.

Section B.—Press Commissioner.

Cost of move to Simla and back.

11. The tour expenses of the Press office, incurred during the last five years, are shown in the following table; and in the last column we have entered the cost of the move as it should stand if only one clerk, one daftari and one peon are taken to and fro, and if the rates for travelling and Simla allowances recommended in the Finance Committee's Simla Note (Section A, Chapter XIII, Vol. II of their Report) are adopted :—

Description of charge.	Actuals, 1881-82.	Actuals, 1882-83	Actuals, 1883-84.	Actuals, 1884-85	Actuals, 1885-86.	Budget Estimate, 1886-87.	Cost according to present proposals.
	R	R	R	R	R	R	R
Travelling expenses of Clerks .	1,002	902	611	989	902		136
Travelling expenses of Servants .	291	312	312	...	312		132
Family maintenance allowance to Clerks and Servants . .	859	477	923	791	483		
Special maintenance allowance to Clerks and Servants . .	355	516	335	345	473	3,120	184
House-rent to Clerks . .	200	300	400	...	480		
Transit of Records . . .	125	11	36	...	60		50
Office Contingencies . .	...	...	369	7	7		
Total .	2,832	2,518	2,986	2,132	2,717	3,120	502

Summary of proposals.

12. The total reduction to be effected by our recommendation is as follows :—

	Present.	Proposed.	Reduction.
	R	R	R
Allowance to Press Commissioner . .	2,100	...	2,400
Pay of clerks	2,760	1,200	1,560
Reduction of a peon	84	...	84
Saving in cost of Simla move . .	2,700	500	2,200
Total .	7,944	1,700	6,244

The 29th January 1887.

SECTION C.—POLICE OF THE THREE PRESIDENCY TOWNS.

Comparative Statement of Police expenditure.

The statements which accompany this Note contain such information as the Finance Committee were able to procure, and as has come in subsequently to their dissolution, regarding the Police establishments kept up in the three Presidency Towns.

Cheapness of Madras as compared with Calcutta and Bombay.

2. As far as comparative statistics justify the drawing of any conclusion, the Calcutta Establishment is much the most expensive of the three, and Madras is the cheapest. In the following table the number of Police given in column 4 is exclusive of those employed on guard over Government buildings in all three places, on the river in Calcutta, on the beach and harbour in Madras, and on the Dockyard, Harbour, Arms and Ammunition work, Pilgrim protection, and Contagious Diseases Act in Bombay.

	Area.	Population.	No. of Police.	Cost.	RATIO.			
					No. of Police.		Cost of Police.	
1	2	3	4	5	6	7	8	9
	Sq. m.			R	Per. sq. m.	Per mille of population.	Per. sq. m. R	Per mille of population. R
Calcutta City .	7·9	405,019	1,497	4,67,415	189·5	3·7	59,166	1,154
„ Suburbs	22·5	251,439	716	1,59,870	31·8	2·8	7,105	637
Madras . .	27	405,808	729	2,02,253	27	1·8	7,491	498
Bombay . .	22	773,196	1,388	4,11,648	63	1·8	18,711	532

In their reply to one of the Finance Committee's questions, the Bengal Government stated that the number of miles of road to be patrolled was as important a factor in the question of Police distribution as the number of square miles of area, or of the population; but we have not the information to follow out this suggestion and to make a comparison on this basis. The last four columns in the above table, however, shew that Madras is cheaper than either of the other towns in respect of three of the four ratios worked out: only in one respect, the ratio of the cost of Police per square mile, the Suburban Municipality of Calcutta is cheaper. But this would appear to be due to the fact that the Suburban Police are not debited with any part of the cost of Supervision.

Some reasons suggested for difference in expenditure.

3. We think the difference in expenditure is sufficiently large to justify a special enquiry being held as to what the reasons are which require the Police in Calcutta and Bombay to be so much more costly than in Madras. That some variation should exist is reasonable; the wages of the Native Police at Bombay are necessarily higher than either in Calcutta or Madras; and the sailor population are possibly more difficult to manage in Calcutta than in Bombay, and certainly more so than in Madras. But after making allowance for such differences in the local conditions as occur to us, we are not satisfied that the Police are as economically managed in Calcutta or in Bombay as in Madras.

Guards to Government buildings.

4. We draw attention also to the last page of the appended statements shewing the number of guards attached to Government buildings. It is obvious that the guards are much stronger at Calcutta than elsewhere; but this may to some extent be due to

a larger employment of sepoy guards elsewhere. A comparison can only be made by visiting the different Institutions and seeing how the sentries are posted, and whether there is any absolute necessity for so large a number.

Appointment of a special officer recommended.

5. We recommend, therefore, that the Government of India should detail a skilful and experienced, but comparatively cheap, officer to carry out this enquiry, visiting the three cities and minutely examining into the details of expenditure and into the strength of the respective forces and the amount of work required from them, in order to be able to suggest any measures of economy.

The 27th January 1887.

Section C.—Police of the three Presidency Towns.

Miscellaneous.

Detailed Statement of grading, number, rate of pay, and total cost, of the Police Etablishments at the three Presidency Towns.

CALCUTTA.

Area—City . 7·9 sq. miles.
„ Suburbs 22·5 „
Total . 30·4

Population—City . 405,019
„ Suburbs. 251,439
Total . 656,458

No.	Title of officers.	Pay of grades and number in each grade.	Cost.	Total Cost.
			R	R
1	Commissioner .	(Part of salary) . .	12,000	
1	Dy. Commissioner .	1.500	18,000	
				30,000
4	Superintendents .	1 at R500, 1 at 400, 1 at 350, 1 at 250, and 50 horse allowance.	19,800	
28	Inspectors . .	6 at R250, 7 at 200, 3 at 175, 2 at 150, 6 at 125, 4 at 100.	58,500	
54	European Sergeants and Constables	1 at R130, 5 at 120, 3 at 100, 7 at 90, 10 at 80, 28 at 70 (6 mounted).	53,040	
45	Native Officers .	9 at R50, 1 at 40, 2 at 35, 3 at 30, 11 at 25, 19 at 20.	15,660	
72	Corporals . .	4 at R16, 29 at 12, 39 at 10.	9,624	
1 278	Constables . .	51 at R10, 144 at 9, 1,083 at 8.	1,25,640	
16	Sowars . .	10 at R20, 6 at 10 . .	3,120	
				2,85,384
	Military allowance.	. . . . .	557	
	Good-conduct do.	. . . . .	1,000	
61	Syces, Bhistees and Sweepers.	19 at R5, 13 at 7, 8 at 6, 21 at 5.	4,116	
	Purchase and feed of horses.	. . . . .	9,600	
	Police Hospital .	. . . . .	16,826	
	Allowance to men on leave.	. . . . .	4,000	
	Contingencies .	. . . . .	90,100	
				1,26,199
	ESTABLISHMENT OF CENTRAL OFFICE.			
57	Clerks and Servants	. . . . .	23,832	
	Fees to Auditors .	. . . . .	1,000	
	Contingencies . .	. . . . .	1,000	
				25,832
		TOTAL CITY POLICE .	...	4,67,415
		Government share one-fourth, after deducting R56,509, receipts from fines, fees, &c. . .	.	1,02,727

MADRAS.

Area . . . . . 27 sq. miles.
Population 405,808

No.	Title of officers.	Pay of grades and number in each grade.	Cost.	Total Cost.
			R	R
1	Commissioner .	At R1,500 . . .	18,000	
1	Dy. Commissioner .	At R750	9,000	
1	Asst. Commissioner	At R400	4,800	
				31,800
11	Inspectors . .	2 at R215, 3 at 165, 3 at 122, 2 at 92, 1 at 85.	18,720	
23	Sergeants . .	8 at R77, 9 at 67, 3 at 57, 3 at 50.	18,480	
8	Sub-Inspectors .	At R46	4,416	
95	Head Constables .	10 at R25, 10 at 20, 28 at 15, 47 at 12.	17,208	
701	Constables . .	237 at R9, 236 at 8, 228 at 7.	67,404	
4	Sowars . .	At R12 and 10 . .	504	
				1,26,732
	Syces and grass-cutters for 40 horses.	. . . . .	4,926	
	Contingencies .	. . . . .	30,399	
				35,325
66	Clerks and Servants	. . . . .	8,396	
				8,396
		TOTAL CITY POLICE .	...	2,02,253
		Government share . .	the	whole.

BOMBAY.

Area . . . . . 22 sq. miles.
Population 773,196

No.	Title of officers.	Pay of grades and number in each grade.	Cost.	Total Cost.
			R	R
1	Commissioner .	R1,700 + 500 + 300 .	30,000	
1	Dy. Commissioner	R800 + 150 . . .	11,400	
				41,400
6	Superintendents .	2 at R400 + 50, 4 at 300 + 50.	27,600	
20	Inspectors . .	1 at R175 + 50, 3 at 175, 8 at 150, 8 at 125.	35,400	
16	Constables, 1st class	5 at R110, 11 at 100. .	19,800	
28	Jemadars . .	7 at R70, 10 at 50, 11 at 30	15,840	
61	Havildars . .	17 at R25, 17 at 20, 27 at 16.	14,364	
991	Constables . .	10 at R14, 300 at 13, 434 at 12, 194 at 11, 52 at 10, 101 at 9.	1,53,732	
1	Jemadar . .	At R80		
2	Duffadars . .	2 at R55	17,112	
30	Sowars . .	4 at R49, 26 at 40 . .		
	Hutting Money .	Officers at R2. men at 1 .	14,016	
				2,97,864
	Rent of quarters for officers.	. . . . .	18,880	
	Rent of Police-station paid to Municipality.	. . . . .	12,390	
	Police Hospital .	. . . . .	6,530	
	Contingencies .	. . . . .	29,400	
	Clerks and Servants	. . . . .	5,184	
				72,384
		TOTAL CITY POLICE .	...	4,11,648
		Government share . .	See	below.

Section C.—Police of the three Presidency Towns.

Miscellaneous.

CALCUTTA—*continued.*

No.	Title of officers.	Pay of grades and number in each grade.	Cost.	Total Cost.
	SUBURBAN POLICE.		R	R
2	Superintendents	1 at R450, 1 at 400 and horse allowance 50.	11,400	
10	Inspectors	1 at R250, 1 at 200, 2 at 175, 3 at 150, 2 at 125, 1 at 100.	19,200	
4	Sub-Inspectors	2 at R80, 2 at 70	4,800	
2	Darogahs	2 at R50		
16	Native Sergeants	4 at R30, 6 at 25, 6 at 20	4,680	
25	Corporals	6 at R16, 7 at 12, 12 at 10	3,600	
641	Constables	120 at R9, 521 at 8	62,976	
	DETECTIVE FORCE.			
1	Superintendent	R300	3,600	
3	Sub-Inspectors	R90	5,100	
4	Sergeants	1 at R45, 1 at 40, 2 at 35		
2	Court Inspectors	R125	3,000	
6	„ Constables	R8	576	
				1,18,932
	EXTRA CHARGES.			
	Military Allowances		557	
	Good-conduct Allowances.		620	
38	Bhistees & Sweepers at R5.		2,280	
3	Office Establishment at Head-Quarters.		1,092	
	Contingencies		36,389	
				40,938
		TOTAL SUBURBAN POLICE Government share three-fourths.	...	1,59,870
	RIVER POLICE.			
1	Superintendent	At R600	7,200	
3	Inspectors	1 at R150, 1 at 125, 1 at 100.	4,500	
3	Sergeants	1 at R25, 2 at 20	2,460	
12	Corporals	2 at R16, 4 at 12, 6 at 10		
45	Head Constables and Constables.	4 at R9, 41 at 8	4,368	
105	Boatmen	6 at R9, 54 at 8, 45 at 7	9,612	

MADRAS—*continued.*

No	Title of officers.	Pay of grades and number in each grade.	Cost.	Total Cost.
			R	R
	BEACH AND HARBOUR POLICE.			
1	Inspector	At R122	6,804	
1	Sergeant	At R67		
4	Head Constables	At R20, 15 and 2 at 12		
40	Constables	13 at R9, 13 at 8 and 14 at 7		
30	Boatmen	2 at R12, 24 at 10, 2 at 5 and 2 at 3-8.	3,372	
		TOTAL BEACH AND HARBOUR POLICE	...	10,176

BOMBAY—*continued.*

No.	Title of officers.	Pay of grades and number in each grade.	Cost.	Total Cost.
	C. D. ACT.		R	R
2	Inspectors	At R150 + 50, and 30 Horse Allowance.	4,560	
3	Clerks	1 at R30, 1 at 25, 1 at 20	2,220	
10	Constables	At R10		
	Hutting	At R1		
	Rent for 14 Inspectors' quarters.		1,380	8,160
	PILGRIM ESTABLISHMENT.			
1	Protector	At R100	2,208	
1	Clerk	At R50		
2	Peons	At R12		
	Conveyance Allowance.	At R120		2,208
	ARMS AND AMMUNITION LICENSE.			
2	Inspectors	1 at R100, 1 at 50	2,520	2,520
1	Clerk	At R60		
	HARBOUR POLICE.			
1	Superintendent	At R450	5,400	
4	European Sergeants and Constables.	1 at R125, 1 at 110, 2 at 100.	5,220	
8	Havildars	3 at R20 + 2, 5 at 16 + 2	2,256	
1	Jemadar	At R30 + 2		
87	Constables	At R14 + 1	15,660	
1	Engine-driver	At R40	480	
	Contingencies		230	
	Repairs of boats stores.		4,900	
		TOTAL HARBOUR POLICE		34,146

Section C.—Police of the three Presidency Towns.

Miscellaneous.

	FOR SUBURBS.			
1	Corporal . .	At R12	144	
7	Boatmen . .	At R9, 8 and 7 . .	636	
				28,920
	Boat-hire . .	. . . . .	696	
	Contingencies .	. . . . .	9,164	
	Steam Launch Establishment and Coal.	. . . . .	1,440	
				11,300
		TOTAL RIVER POLICE . Government share one-fourth.	...	40,220
	EXTRA.			
391	Guards for Government Buildings.	9 Inspectors, 12 Sergeants, 35 Corporals, 336 Constables.	...	53,344
27	Salt Police . .	4 Sub-Inspectors at R30, 2 Corporals at 16, 1 Head Constable at 14, 5 Constables at 9, 11 Constables at 8, 4 Boatmen and Contingencies.	...	4,336
	Contingencies .	. . . . .	...	7,060
		Total (payable by Government.)	...	64,740
		GRAND TOTAL .	...	7,32,245

Paid Guards, Head Constables and Constables .	. . . .	6,930
		2,19,359
Deduct recoveries .	. . . .	7,623
GRAND TOTAL .	...	2,11,736

The Port Trust pays half the Beach Police, but no part of the cost of the boatmen for the Harbour.
The Municipality contributes nothing.

	DOCKYARD POLICE.			
1	Inspector . .	At R150	16,968	
2	European Constables	1 at R130, 1 at 120 . .		
1	Jemadar . .	At R30 + 2 . . .		
3	Havildars . .	1 at R25 + 2, 2 at 16 + 2		
77	Constables . .	6 at R13, 16 at 12, 22 at 11, 33 at 10.		
	Hutting . .	At R1.		
	Rent and Contingencies.	. . . . .	1,180	18,148
1	Havildar . .	. . . . .	10,400	
80	Constables for guard for Government Buildings. (a)	. . . . .		10,400
	Police supplied to private persons.	. . . . .	61,000	61,000
				5,48,230
	Deduct—Recoverable from private persons.	. . . . .	61,000	
	Deduct for clothing	. . . . .	11,000	72,000
		GRAND TOTAL .	...	4,76,230

Of this the Municipality pay R2,71,749 estimated at ⅔ of prime cost excluding Dockyard and Harbour, and Government pay R2,05,314.

(a) The Constables for guard of Government buildings in Bombay have been increased by 33 men, costing R4,366 under Government orders of 2nd July and 29th August 1886.

Miscellaneous.

Section C.—Police of the three Presidency Towns.

DISTRIBUTION OF PRESIDENCY POLICE.

CALCUTTA.		MADRAS		BOMBAY.	
	No. of men.		No. of men.		No. of men.
CITY.					
1st Division, Section A	77	A Division Reserve .	163	A Division . .	245
Ditto B	70	B Ditto .	133	B Ditto . .	221
Ditto C	82	C Ditto .	103	C Ditto . .	235
Ditto D	69	D Ditto .	95	D Ditto . .	144
Ditto E	90	E Ditto .	88	E Ditto . .	147
Ditto F	88	F Ditto .	83	F & G Divisions .	155
2nd Division, Section G	115	G Ditto .	87	Detective . .	26
Ditto H	74	H Ditto .	86	Mounted . .	33
Ditto I	67	Beach . . .	46	Reserve . .	135
Ditto J	88	Sowars . . .	4	Not yet enlisted .	47
Ditto K	58	TOTAL .	888	TOTAL .	1,388
Ditto L	70				
3rd Division, Section M	79			Dockyard . .	84
Ditto N	64			Harbour . .	101
Ditto O	55			Prince's Dock .	50
Park Street, P	65			Inspectors for C. D. Act . . .	2
Ditto . . Q	52			TOTAL .	1,625
Hastings' R	45				
Reserve . . .	184				
Detective . . .	5				
TOTAL CITY .	1,497				
SUBURBAN.					
Northern Division A	42				
Ditto B	67				
Ditto C	32				
Ditto D	32				
Ditto E	72				
Ditto F	51				
Ditto G	49				
Southern Division H	52				
Ditto I	59				
Ditto J	40				
Ditto K, L	64				
Ditto M	33				
Ditto N	51				
Ditto O	56				
Detective . . .	8				
Court Inspectors .	8				
River Patrols . .	8				
TOTAL SUBURBAN .	724				
GRAND TOTAL .	2,221				
River Police . .	64				

Miscellaneous.

Section C.—Police of the three Presidency Towns.

DISTRIBUTION OF GUARDS FOR GOVERNMENT BUILDINGS.

CALCUTTA.

	No.		Cost.
			R
Government House	34	1 Inspector, 1 Sergeant, 1 Corporal, 31 Constables.	5,412
" " (extra, 4 months).	45	1 Sergeant, 14 Corporals, 30 Constables.	1,684
Belvedere (8 months)	7	1 Corporal, 6 Constables	560
High Court	3	3 European Sergeants	3,600
Lock-up	10	1 Jemadar, 1 Naik, 8 Constables	1,216
Stamp Office	8	1 Corporal, 7 Constables	804
Custom House	18	1 Do. 17 do.	1,884
Ordnance Department	7	1 Do. 6 do.	708
Executive Commissariat Department.	15	1 Do. 14 do.	1,524
Dockyard	57	3 Inspectors, 2 Sergeants, 2 Corporals, 46 Constables, 4 Servants.	11,052
Cossipur Gun-Carriage Factory.	24	1 Sergeant, 1 Corporal, 22 Constables	2,604
Mint	77	1 Inspector, 3 Sergeants, 3 Corporals, 70 Constables.	10,116
Clothing Agency	22	1 Sergeant, 1 Corporal, 20 Constables	2,340
Telegraph Department	7	1 Corporal, 6 Constables	708
Mathematical Instrument Department.	4	4 Constables	396
Currency Office	14	2 Corporals, 12 Constables	1,500
Fort William	24	1 Inspector, 1 Sergeant, 1 Corporal, 21 Constables.	4,308
	14	2 Corporals, 12 Constables	1,728
Sailors' Home	1	1 European Constable	1,200
TOTAL	391		53,344

MADRAS.

	No.		Cost.
			R
Government House	7	Constables	672
Deputy Collector's Treasury.	7	1 Head Constable, 6 Constables	720
Town Police Court	19	1 Inspector, 2 Head Constables, 16 Constables.	3,024
Egmore Police Court	17	1 Inspector, 2 Head Constables, 14 Constables.	2,832
Inspector General's Guard.	5	1 Head Constable, 4 Constables	528
Stamp Office	13	1 Head Constable, 12 Constables	1,452
Egmore Lock-up	5	1 Head Constable, 4 Constables	576
Garrison (Fort) Police	18	1 Head Constable, 17 Constables	1,944
Telegraph Stores	5	1 Head Constable, 4 Constables	540
Government Secretariat Buildings.	4	Constables	372
Medical Stores	5	1 Head Constable, 4 Constables	540
Justices' Jail Lock-up	5	1 Head Constable, 4 Constables	576
Chepauk Park	1	Constable	84
Buckingham Canal	2	Constables	204
TOTAL	113		14,064

BOMBAY.

	No.		Cost.
			R
Government House, Parel	12	Constables	1,584
Government House, Malabar Point.	4	Do.	528
High Court	13	1 Havildar, 1 Naik, 11 Constables.	2,064
Town Hall	3	Constables	396
European General Hospital	12	Do.	1,584
Sir Jamsetji Jijibhoy's Hospital	2	Do.	264
Grant Medical College	1	Do.	132
Small Cause Court	6	Do.	792
Telegraph Office	2	Do.	264
Gun-Carriage Department	6	Do.	792
Secretariat Office	2	Do.	264
Accountant General's Office	2	Do.	264
Stamp Office	2	Do.	264
Telegraph Store Yard	3	Do.	396
Old Secretariat Office	4	Do.	528
Public Works Department Office	1	Do.	132
Executive Engineer's Office	10	Do.	1,320
Dadur Distillery	17	3 Naiks, 14 Constables.	2,278
Town Barracks	6	Constables	792
General Post Office	1	Do.	132
Presidency Pay Office	1	Do.	132
Medical Stores Office	2	Do.	264
Saluting Battery	2	Do.	264
TOTAL	114		15,430

All these are furnished from the A or Reserve Division.

SECTION D.—ADDITIONAL NOTE ON ECCLESIASTICAL EXPENDITURE.

Finance Committee's Ecclesiastical Note incomplete.

In paragraph 4 of their Note, on Ecclesiastical Expenditure (submitted to the Government of India on the 4th December 1886 and reprinted as Chapter VII of Vol. II of their Report), the Finance Committee made reference to the salary and allowances of the Registrar of the Calcutta Diocese, and promised to draw up an addendum to their Note after discussing the subject with the Lord Bishop of the Diocese.

Comparative Statement of work, expenditure, and remuneration.

2. Further information has since been obtained regarding the work done and the remuneration received by the three Registrars, which will be found embodied in the tabular statement appended to this Section.

Amount of work and Office Establishment.

3. It will be seen that the work, as measured by the number of letters received and issued, is extremely light; from a half to two-thirds of the letters are said to be merely formal, and about half to require thought and attention. Some no doubt, being on technical subjects, involve a considerable amount of reading and legal knowledge. The work of the Bombay Diocese is naturally the least, and that of the Calcutta Diocese, including Lahore, the heaviest. Madras, however, presses Calcutta close: but it is explained that much of the correspondence in Madras is with Missionaries, not with Government Chaplains, and that the figures for 1886 are abnormal, being due to a special effort to obtain agreement between entries in the Central and the Mofussil Registers. Allowing for this, the establishments kept up in Madras and Bombay appear moderate, but the establishment in the Calcutta Office seems to be disproportionately large. The office rent charged against Madras and Bombay is an estimate of the amount which would be obtained, if the room (which is a part of the office of the firm of which the Registrar is a member) were rented. In Calcutta, the Registrar occupies one room in the Town-hall as Registrar, for which he pays R100 to the municipality, and another as Official Trustee: he has lately hired a third room at R50, partly to contain the records of the Registrar's Office and partly those of the Official Trustee's Office. The situation of the rooms is exceptionally good, and if he were not also Official Trustee and Official Receiver of many estates in litigation, such a situation would hardly be necessary, and a lesser rent would suffice.

Fees of Registrars.

4. Besides the salaries mentioned in paragraphs 3 and 4 of Chapter VII, Vol. II of the Finance Committee's Report, the Registrar receives fees which are levied under the authority of the Bishop of Calcutta, and justified or modified by the orders of the Government of India, Home Department No. 421, dated 12th December 1877, and No. 103, dated 20th June 1885.

The principal items among these fees are as follows:—

For a certified copy of any entry in a Register, including search for one year, R2, and 4 annas extra for each year through which search is made.

For a marriage License—R16 (this is generally the Registrar's share—in Calcutta itself he gets R25—the rest of the R50 goes to the Surrogate).

For license to a Chaplain to officiate in the Diocese R24, to a Missionary, R8, to a Native Pastor, R4.

For letters of orders to a Priest or Deacon R16 (R32 in Bombay) and for Native Pastors R8.

For letters testimonial to a Chaplain leaving the Diocese R12, to a Missionary R8.

Miscellaneous.

Section D.—Additional Note on Ecclesiastical Expenditure.

For a license to consecrate a Church, or Cemetery, from R32 to R48.

For a faculty to erect a mural tablet, ordinarily R75, of which only a portion is retained by the Registrar, part being made over to benevolent objects under orders of the Bishop.

There are minor differences in the rates levied in the three Dioceses, and we have only mentioned the prevailing rates. It does not lie strictly within our province to suggest that it might be advantageous to consolidate the rates of these fees and render them uniform throughout the Provinces, as has been done already so far as the two Home Department Notifications quoted above apply.

Objections to the system.

5. The same objection which we have raised in other cases (such as those of the High Courts) may be taken here to the system under which fees levied by Government orders are retained by public servants as their private remuneration, and we think that a stop should be put to it, and the fees credited to Government. Where the larger or smaller collection of fees depends on the personal exertions of an officer, it is found convenient to allow him a share in the receipts, but we doubt if any such necessity exists here, since the necessity for obtaining the documents or the copies in question exists independently of any activity on the part of the Registrar in attracting or conciliating business. If, however, it should be thought necessary to give the Registrar any share in the fees, the precedents of the Registration Department might be referred to. In Bengal, the Sub-Registrars receive 25 per cent., limited to a maximum of R1,200 a year; in Bombay 20 per cent., and they pay their own establishments; in Madras, 19 per cent. subject to a maximum of R1,200; in the North-Western Provinces 15 per cent. or in some cases 50 per cent., paying their own establishments. We cannot recommend that the Registrars of the Dioceses should receive more than 25 per cent. of the fees they collect, with a maximum of R1,200, and we do not think even that concession is necessary.

Reductions recommended.

6. Looking at the comparative importance and amount of the work, we incline to think that the salaries of the Registrars might reasonably be fixed at R150 per mensem for Bombay, R200 for Madras, and R300 for Calcutta, and we would fix their other allowances as follows:—

	Calcutta.		Madras.		Bombay.	
	Per mensem.	Per annum.	Per mensem.	Per annum.	Per mensem.	Per annum.
Registrar's Allowance	300	3,600	200	2,400	150	1,800
Office Rent	100	1,200	30	360	30	360
Establishment	200	2,400	90	1,080	75	900
Contingencies	10	120	5	60	5	60
Share of fees		1,200		470		380
TOTAL		8,520		4,370		3,500
Amount now received from Government		10,200		4,236		2,769
Average fees of 1885-86		5,350		1,890		1,525
TOTAL		15,550		6,126		4,294
Saving		7,030		1,756		794

The 10th February 1887.

Miscellaneous.

Section D.—Additional Note on Ecclesiastical Expenditure.

ABSTRACT STATEMENT OF WORK, EXPENDITURE AND EMOLUMENTS OF THE THREE REGISTRARS.

	CALCUTTA.		MADRAS.		BOMBAY.	
	1885.	1886.	1885.	1886.	1885.	1886.
Correspondence.						
Receipts	922	1,012	709	967	236	227
Issues	1,100	1,302	936	1,798	230	228
Fees.	R	R	R	R	R	R
Fees for search and certified copies	442	168	162	209	20	26
Marriage Licenses	4,304	3,531	951	960	1,232	1,056
Issue of licenses and orders to deacons, priests, chaplains	288	120	817	439	286	428
Issue of surrogate's bonds and faculties	520	279				
Testimonial letters	20	56	90	90	...	...
Mural tablets and monuments	150	724	16	...	...	...
Consecration of Church or Cemetery	96	...	50	...	..	...
Total fees	5,820	4,878	2,086	1,698	1,538	1,510
Deduct for stamps and mural tablets	75	674	30	30	...	..
Balance	5,745	4,204	2,056	1,668	...	...
Office Expenditure.	No.	Rate per mensem.	No.	Rate per mensem.	No.	Rate per mensem.
Clerks	1	60	1	50	1	75
	1	45	...	...	...	...
	1	40	1	20	...	...
	2	60	...	...	...	..
	1	20	1	15	...	...
Servants	6	33	2	10½	...	...
Office rent	...	150	...	35	...	30
Contingencies	...	...	...	9 to 10	...	3¾
Total monthly expenditure of Registrar	...	408	...	140	...	108¾
Remuneration.	Per mensem.	Per annum.	Per mensem.	Per annum.	Per mensem.	Per annum.
Registrar's salary	400	4,800	213⅓	2,560	150	1,800
For office rent	350	4,200	35	420	...	...
For establishment	100	1,200	95½	1,146	75	900
For contingencies	...	...	...	...	5¾	69
TOTAL PAID BY GOVERNMENT	850	10,200	343⅚	4,126	230¾	2,769

SECTION E.—SPECIAL ALLOWANCES TO MEDICAL OFFICERS IN THE SUPERIOR GRADES IN CIVIL EMPLOY.

Fixed scale of allowances.

The scale of allowances for Civil Medical appointments was laid down in the General Order of the Government of India, Military Department, dated 4th April 1867, as follows:—

	Surgeon-Major		Surgeon	
	Over 20 years.	Under 20 years.	Over 5 years.	Under 5 years.
Principal of Medical College and Professorship attached	1,800 in Bengal. 1,600 in Madras and Bombay.			
Full Professorships in Medical Colleges with conjoint Presidency medical duties	1,250	1,050	850	700
Minor Professorships, R200 Staff, provided aggregate salary does not exceed above	...		...	...
District Surgeons in Madras and Presidency Surgeons in Bombay with attached duties Medical charge of 1st class Civil Stations	1,050	850	650	500
Medical charge of 2nd class Civil Stations	950	750	550	400

Extra allowances.

2. There were a few variations from this scale, which it is not necessary to specify in detail. The allowances were declared "to cover all remuneration on account of *medical* (italics in original) duties of whatever nature, unless especially provided for." The duties "especially provided for," mentioned in the order, are, so far as the Civil Departments are concerned—

Medical charge of a Lock Hospital	R100 for 1st class and R50 for 2nd class.
Charge of Lunatic Asylums, Colleges or administrative charge of Jails	Will be fixed in the Civil Departments.

Rates fixed.

3. The rates at which the allowances for the last three classes of duties were to be paid, were fixed by a Resolution of the Government of India in the Home Department, No. 85—1499, dated the 18th December 1867, and in this Resolution the following duties were added to those for the performance of which extra allowances were admissible:—

Superintendence of a Medical College or School.
" " Hospital supported by other than Government funds.

Allowances to uncovenanted officers.

4. Uncovenanted Medical officers get R350, R450, R550 for their first, second and third periods of five years, and R700 thereafter; and they get the extra allowances last mentioned.

Character of examination of extra allowances.

5. We have obtained a list of existing Medical appointments and of the extra allowances which are now attached to them, and have looked into the allowances with a view to determine whether any sufficient necessity for their grant exists; and, if so, whether the rates granted are suitable or not.

Allowances for Minor Professorships, Lock Hospitals, Jails, Lunatic Asylums, and for Residence at Presidency Town not noticed.

6. We do not refer in this Note to allowances for Minor Professorships in Medical Colleges, or for the charge of Lock Hospitals, sanctioned above in paragraphs 1 and 2, to the grant of which and to the sanctioned rates allowed for which we take no exception; but we would note here that the allowances paid at Calcutta and Madras for the charge of the Lock Hospitals in those cities, R300 *plus* fees and a horse allowance of R100, and R400 respectively, are in excess of the sanctioned scale, and should be enquired into and justified or reduced; reference to the Calcutta allowance has been made in paragraph 255 of the Finance Committee's Note on the Bengal Provincial Contract (Chapter VIII of Vol. I of their Report). Nor do we refer to Jail allowances which are granted on a fixed scale for all India and

meant as remuneration for administrative rather than medical duties; to Lunatic Asylum allowances, or Presidency house-rent, regarding which the Finance Committee made recommendations in their Report, Chapters VIII and XIV of Volume II; nor to the allowances granted to military-medical officers for the medical charge of Civil Stations.

Classification of other Allowances.

7. The allowances which appear to require examination and report in this Note, may be classified as follows:—

1. Allowance as Superintendent of a Medical College or School.
2. " for medical attendance on an Arts or Science College or School.
3. " as Superintendent of a Hospital or Dispensary.
4. " as Inspector of Emigrants, or Health Officer to Pilgrims.
5. " as Meteorological Observer.
6. " as Health Officer of a Port.
7. " for medical charge of staff of the Public Works Department.
8. " " " of Railway staff.
9. Tentage, Permanent monthly, and Horse or Conveyance allowances.
10. Miscellaneous allowances not classified.

Superintendence of a Medical College or School.

8. HEAD 1. *Superintendent of a Medical College or School.*—The Government of India, in the Resolution of 18th December 1867, fixed the following allowances, making no distinction between a Medical College and a Medical School: if a sole charge held by an Assistant Surgeon, R800, by a Surgeon, R1,050, by a Surgeon-Major, R1,250; if held as an additional charge, as at Agra or Nagpore, R250. (There is now no Medical School at Nagpore.) The allowances now enjoyed for additional charges are—

	R		R	
Cuttack . . .	150	Hyderabad (Deccan)	414¼	(paid from Local Funds).
Dacca . . .	250	Tanjore . .	100	(Ditto).
Patna . . .	250	Ahmedabad . .	150	
Sealdah . . .	250	Hyderabad (Sind) .	150	
Agra . . .	250	Poona . . .	150	
		Madras (Auxiliary Medical School)	200	

On this subject we quote from the Finance Committee's Note on the Bengal Provincial Contract (Chapter VIII, Vol I of their Report), paragraphs 278 and 279—

The charge allowances should be reduced unless the Civil Surgeons take part in the vernacular instruction given.

"278. We observe that the four Medical Officers who have charge of the Medical Schools (the Civil Surgeons of Dacca, Cuttack and Patna, and the Superintendent, Sealdah Hospital) get allowances in three cases of R250, and in the Cuttack case of R150, for charge of the schools. We are given to understand that in two cases, if not in three, the Medical Officers in charge are unable to lecture in the vernacular in which the instruction is entirely carried on. If that is the case, we think that their general charge of the Institutions is far too highly paid. The Civil Surgeon of Dacca has, in fact, four charges besides his Civil Surgeoncy, namely, Mitford Hospital R200; Medical School R250; Jail R100; Lunatic Asylum R250; and as the Civil Surgeoncy is already one of the heaviest in Bengal, and involves a good deal of private practice, we do not see how the officer, who holds all these appointments, can give them sufficient attention to justify the high allowances.

"279. We recommend that the allowance for charge of a medical school be reduced to R100, unless the Civil Surgeon in charge undertakes a definite share in the vernacular instruction given."

Recommendations as to allowance in future.

9. The essential difference between a Medical School and a Medical College is that in the one instruction is given in the vernacular, in the other in English. Where a Superintendent is unable to lecture in the vernacular of the pupils, his duties must be extremely slight, and we think they would be fully repaid by an allowance of R100, or even less, as they can hardly exceed the work of superintending a 4th class jail. Where he is able to lecture in the vernacular and does actually deliver a course of daily lectures on medical subjects, the remuneration

should be larger; but whether it need exceed the allowance of R150, which is granted in the Bombay Presidency, is a point which might with advantage be referred to the Surgeon-General with the Government of India. As at present advised, we see no reason for granting R250 in Bengal and the North-Western Provinces or R414¼ in Hyderabad, if R150 is sufficient in Bombay. The Madras Auxiliary Medical School is about to be abolished: see paragraph 193 of Chapter VII, Vol. I of the Finance Committee's Report. Reference has also been made to the Scaldah Medical School in paragraph 255 of Chapter VIII, Vol. I of the same Report.

10. HEAD 2. *Medical attendance on an Arts or Science School or College.*—

Medical charge of Colleges.

The rule laid down in the Resolution of 18th December 1867 was, that for "Colleges, or endowed Colleges, managed by Government," the allowance should be, if over 75 students, R100; if under 75, R50. The actual allowances now granted appear to be—

	R			R	
Howrah	100	(Seebpore).	Bombay	100	Elphinstone College.
Hooghly	100		Poona	100	(Deccan College).
Benares	100			100	(Science College).
Allahabad	100			30	(Roman Catholic Orphanage).
Lahore	50		Dharwar	50	
Ajmere	50	(Ajmere College).	Akyab	50	Paid from Municipal Funds.
	50	(Mayo College) (Paid from Local Funds.)			
Abu	50	(Lawrence Asylum.)			

The Finance Committee's views on this subject are contained in paragraph 258 of Chapter VIII, Vol. I of their Report.

Allowances for attendance at Colleges.

258. It is convenient here to notice the special allowances given to the Medical Officers attending Colleges, of R100 if Surgeons, or of R50 if Assistant Surgeons. Regarding these we have the same remark to make as in other Provinces, that the attendance upon the gazetted staff is part of the ordinary duties of Medical Officers of districts, and that as regards students there is no reason why Government should make any special arrangements for their medical care more than for that of any other members of the general public; and we doubt whether as a matter of fact they largely avail themselves of the services of the Medical Officers. The Government of Bengal have, as we understand, relieved Civil Surgeons of the duties in respect of which the allowances were given, and the rule now practically applies to Assistant Surgeons only.

In short, we would abolish these allowances altogether, except in such a case as that of attendance on such an Institution as the Abu Lawrence Asylum.

11. HEAD 3. *Superintendents of a Hospital or Dispensary*—

	R	
Calcutta	300	Scaldah Hospital.
Ditto	300	Police Hospital. (Paid partly from Government Revenues and partly from Municipal Funds.)
Dacca	200	Mitford Hospital. (Paid from Municipal Funds.)
Gya	50	(Paid from Municipal Funds.)
Hooghly	30	(Paid from Municipal Funds.)
Lucknow	150	(Paid from Local Funds.)
Bangalore (Bowring Hospital)	200	(Paid from Municipal Funds.)
Bhagelkhand	30	
Bhopal	60	(Paid from Local Funds.)
Agar	30	(Ditto.)
Sirdarpore	30	(Ditto.)
Almora	30	(Ditto.)

Regarding the Scaldah and Police Hospitals, see paragraph 255 of Chapter VIII, Vol. I of the Finance Committee's Report.

In all the remaining cases but one the allowance is paid by Local Funds or by Native States; but the grant of such allowances offends against the

principle that a Medical Officer is bound to perform duties of this kind without remuneration. Orders have already been issued for the discontinuance to the next incumbent of the allowance paid to the Civil Surgeon at Gaya for the charge of the Pilgrim Hospital. We recommend that the circumstances in each of the other cases be looked into, and that, unless special reasons can be adduced, these allowances should be stopped.

12. HEAD 4. *Inspectors of Emigrants, or Health Officers to Pilgrims*—

Inland Emigration to Assam.	R	Colonial Emigration.	R
Calcutta	250	24-Parganas	300
Cachar	50	Madras, 1st District	200
Dhubri	100		
Lakhimpur	50	Health Officer to Pilgrims.	
Tezpur	50	Gaya	50
Gauhati	50	Pooree	100

The first and third set of allowances are paid from Local Funds; the second set are a Provincial charge. The Gaya allowance is to be reconsidered on the occurrence of a vacancy in the office of Civil Surgeon, but whether with a view to its cessation or merely to an alteration of the amount is not clear from the orders. These allowances are granted for special work of a responsible character and are outside the ordinary course of a Medical Officer's duties: subject to the remarks made in paragraph 293 of Chapter VIII, Vol. I of the Finance Committee's Report (which refer to the 24-Parganas allowance), we recommend their continuance.

13. HEAD 5. *Meteorological Observers*—

	R		R
Jubbulpore	30	Dhubri	30
Rangoon	30	Pachmarhi	30
Nagpore	30		

These have been referred to in the Finance Committee's Note on the Meteorological Department (Section B, Chapter X, Vol. II of their Report). They are very small, and we have no objection to take against them.

14. HEAD 6. *Health Officers of a Port*—

	R	
Akyab	50	(Paid from Port Funds.)
Bassein	50	(Ditto.)
Moulmein	75	(Ditto.)
Rangoon	250	(Ditto.)

These allowances also are given for special duties, and where the duties are not performed by a Medical Officer of Government, if the port is at all a large one, a special Health Officer has to be entertained as at Calcutta and Bombay. For the allowance at Chittagong, see under Head 9. We do not advocate any change.

15. HEAD 7. *Medical charge of staff of the Public Works Department*—

	R	
Cuttack	100	(Irrigation staff.)
Saharanpur	25	(Ditto.)
Rangoon	30	(General Branch of the Department.)
Karachi	100	(Telegraph Department.)
Jubbulpore	100	(Omeria Coal Works.)

The Cuttack allowance is granted as a horse allowance, but is not included in the list of conveyance allowances in the Travelling Allowance Code (see Head 9). We do not think any of these allowances are justifiable. Elsewhere the Civil Surgeon is bound to attend the Telegraph, or Canal, or Engineer officers of the station as much as any one else, and is entitled to no extra remuneration on this account. If, however, the Civil Surgeon of Cuttack has to visit Irrigation officers in outlying places, then a horse allowance is justifiable, but we would suggest that enquiry should be made before any higher allowance than R25 is sanctioned under this plea.

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Section E.—Special Allowances to Medical Officers in the superior grades in Civil employ.

16. HEAD 8. *Medical charge of Railway Staff.*—These are very numerous and varied:—

Railway by which payable.	Civil Surgeon to whom payable.	Fixed Allowance.	Capitation Allowances: For examining each Candidate. European.	Capitation Allowances: For examining each Candidate. Native.	Capitation Allowances: For each European and Eurasian servant of the Railway at the Station.
		R	R	R	R
East Indian	Calcutta	200	...	...	...
	Howrah	100	5	3	1
	Cawnpore	100 + 100 O. R. R.	...	...	1
			5	...	...
	Jubbulpore	100 + 150 G. I. P.	...	...	...
			5	3	1
Eastern Bengal	Goalundo	350	...	...	...
Great Indian Peninsula	Jubbulpore	See under E. I. R.	...	...	...
	Bhopal	100	...	...	...
	Nimar	100 + 150 R. M. R.	...	...	...
			...	...	...
	Nagpore	100	...	...	...
	Poona	100	...	...	...
North-Western	Meerut	175	...	...	...
	Saharanpur	100 + 200 O. R. R.	...	...	...
			5	...	...
	Umballa	85	...	...	...
	Amritsar	50	...	...	...
	Ludhiana	100	...	...	...
	Jullundur	80	...	...	...
	Gurdaspur	50	...	...	...
	Lahore	280	...	...	...
	Montgomery	50	...	...	...
	Mooltan	100	...	...	...
	Kotri	50	...	...	...
	Karachi	150	...	...	...
Bengal & North-Western	Bharaich	50	...	...	...
	Gonda	50	...	...	...
	Gorakhpur	100	...	...	...
	Sarun	100	...	...	...
Oudh and Rohilkhand	Benares	200	5	...	...
	Fyzabad	100	5	...	...
	Bara Banki	50	5	...	...
	Lucknow	200	5	...	...
	Cawnpore	See under E. I. R.	...	...	..
	Shahjahanpur	100	5	...	...
	Bareilly	100	5	...	...
	Aligarh	100	5	...	...
	Moradabad	100	5	...	...
	Saharanpur	See under N. W. R.	...	...	...
Indian Midland	Banda	100	...	...	...
	Saugor (Etawah)	100	...	...	...
	Jhansi	200	...	...	...
	Bhopal (Bhilsa)	62½	...	...	...
Rajputana-Malwa	Agra	50	...	...	...
	Ferozepore	50	...	...	...
	Delhi	50	...	...	...
	Alwar	100	...	...	...
	Ajmere	275	...	...	...
	Jaipur	50	...	...	...
	Nimach	50	...	..	...
	Indore	100	...	...	...
	Mhow	50	...	...	...
	Nimar	See under G. I. P	...	...	...
Southern Mahratta	Belgaum	100	...	...	...
	Dharwar	100	...	...	...
South Indian	Trichinopoly	150	...	...	...
Bellary-Kistna	Bellary	50	...	...	...
	Gantur	30	...	...	...
	Kurnool	50	...	...	...
Cuddapah-Nellore.	Chittur	50			
	Nellore	50	...	...	...
Sind-Pishin-Bolan	Sukkur	200	...	...	...
Burma	Rangoon	150	...	...	...
Wardha Coal	Wardha	105	...	...	...

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Section E.—Special Allowances to Medical Officers in the superior grades in Civil employ.

On the Bombay, Baroda and Central India Railway no fixed allowances are paid, medical attendance being paid for by fees at the following rates:—

		R
For a short distance	Night fee	10
	Day ,,	5
For a long distance	Night ,,	20
	Day ,,	10

Reduction recommended.

These allowances, it will be seen, vary very greatly, and in some instances reach large amounts. We understand that they have not been laid down by any orders of the Government, but are fixed locally by the Railway authorities, subject, in the case of State Railways, to the sanction of the Government of India in the Home Department. The rates on the North-Western Railway have, we learn, been recently revised, since this Note was commenced. In almost all cases the cost either falls entirely on, or is shared by, the Government, and we think that a general rule should be laid down fixing these allowances either by a capitation rate based on the average number of persons to be attended, or as a monthly allowance divided into two or more grades according to the importance of the station. We would suggest that, for the ordinary Medical Services of a Railway, two grades should be sufficient, of R50 and R100, and that such high rates as R200 or over R200 are not suitable or proportionate to the work done, except where a Civil Surgeon is the Head Medical Officer of a Railway, and is responsible for the indents and supply of medicine and for general medical administration.

17. HEAD 9. *Tentage, Permanent monthly, and Horse or Conveyance Allowances—*

	R	Reference to Civil Travelling Allowance Code.	
Bombay	20	Schedule C, 20	Six allowances of this amount, one to each of the Deputy Sanitary Commissioners.
Bombay	150	,, D, 55	Do. do.
Bombay	44-7	,, C, 8	Inspector-General of Prisons.
Bombay	200	,, D, 20	Do. do.
Beluchistan	150	,, ,, 59	
Bengal	250	,, ,, 12	Sanitary Commissioner.
North-Western Provinces	250	,, ,, 12	Do. do.
Bengal	250	,, ,, 14	Inspector-General of Prisons.
North-Western Provinces	250	,, ,, 14	Do do.
Calcutta	100	Not in the Code	For Lock Hospital duties. Paid partly from Government revenues and partly from Municipal Funds. But see paragraph 255 of Chapter VIII, Vol. I of the Finance Committee's Report and also paragraph 6 above.
Chittagong	100	Schedule E, 4	As Health Officer of the Port. Paid from Port Funds.
Calcutta	60	,, ,, 14	As Medical Inspector of Emigrants. Paid from Local Fund.
Chenawan (Wazirabad)	50	,, ,, 33	Superintendence of two Jails.
Trichinopoly	50	,, ,, 33	Do. do.
Lohardagga	25	,, ,, 78	Paid from Local Funds.
Manbhum	25	Not in the Code	Do. do.

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Section E.—Special Allowances to Medical Officers in the superior grades in Civil employ.

Schedules C, D, and E of the Civil Travelling Allowance Code refer respectively to Tentage, Permanent monthly, and Horse or Conveyance allowances. The allowances which it is stated are not in the Code are Horse or Conveyance allowances. The Finance Committee have recommended (see Chapter XII, Vol. II of their Report) an enquiry into the economy of Tentage allowances, and have also recommended the abolition of permanent monthly allowances; and whatever orders the Government of India ultimately pass regarding the revision of the Travelling Allowance Code will affect all the items in Schedules C and D. As to conveyance allowances, the Finance Committee's recommendation was that they should not exceed R25 for the keep of a horse, and this principle should be applied. In the case of Chittagong, where the allowance is given for visiting vessels in the port, the Commissioner of the Division has reported that the allowance is "absurdly high" and that R20 should be enough to cover all expenses. The case will, however, be treated with the rest in the revision of the Travelling Allowance Code.

18. HEAD 10. *Miscellaneous Allowances not classified*—

			R
ADMINISTRATIVE DUTIES.	1. Hazaribagh	Superintendent of a Reformatory. May be classed as a Jail	100
	2. Rangoon	Paid to the Superintendent of the Central Jail for performing the duties of a Deputy Inspector-General of Jails. Requires explanation	100
	3. Lahore	Paid to the Superintendent of the Central Jail for the charge of the Female Penitentiary. No such allowance paid elsewhere	100
	4. Ajmere	Medical Administrative charge of Rajputana. Recommended for abolition in Section E of Chapter IV	150
	5. Ajmere	Charge of Dispensaries. No objection. See remarks in Section E of Chapter IV	150
	6. Indore	Medical administrative charge of Central India. Should be abolished on the same grounds as the similar allowance in Ajmere-Rajputana.	
CIVIL EXECUTIVE AND JUDICIAL DUTIES.	7. Singbhum	Allowance as an Assistant Commissioner. No objection	200
	8. Kyouk-phyoo	Allowances for working as Treasury Officers. No objection.	75
	9. Thongwa		75
	10. Mergui		75
	11. Shwegyin		75
	12. Tavoy		75
	13. Tharrawaddy		75
	14. Mahableshwar	Allowances as Superintendents of these Sanitaria. Objected to in paragraph 132 of Chapter VI, Vol. I of the Finance Committee's Report	100
	15. Matheran		100
MEDICAL DUTIES.	16. Akyab	For attendance on Municipal servants. Objectionable. Paid from Municipal Funds	50
	17. Jaipur	Medical charge of the Raja. Paid by the Native State. No objection. A private arrangement	200
	18. Jodhpur		150
	19. Mewar		100
	20. Rangoon	Medical charge of State prisoners. Objectionable	30
	21. Calcutta	Coroner's Surgeon. Objected to in paragraph 159 of Chapter VIII, Vol. I of the Finance Committee's Report. Should be reduced to the Bombay rate, R200	500

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Section E.—Special Allowances to Medical Officers in the superior grades in Civil employ.

			R
EDUCATIONAL DUTIES	22. Bhagelkhand	Tutor to the Maharaja. Charged to the Rewah State. No objection	300
	23. Hooghly	Lectureship on Botany. No objection	150
	24. Bombay	Lectureship on Chemistry, Elphinstone College. No objection	200
SANITARY DUTIES	25 Hyderabad (Deccan).	Allowance as Superintendent of Vaccination. Paid from Local Funds. Excessively high	414¼
	26. Bombay	Five Sanitary allowances of R100 each paid to 5 of the Deputy Sanitary Commissioners. Not objected to by Finance Committee in their Note on Bombay (see para. 140, Chapter VI, Vol. I of their Report)	100
PERSONAL ALLOWANCES.	27. Nagpore	Personal allowance paid to Dr. Barter to make up his pay to the pay which he drew as Sanitary Commissioner before the reorganisation of the Indian Medical Department	107
	28. Saharanpur	Personal allowance paid to the Superintendent of the Botanical Gardens for each visit paid by him to the Agri-Horticultural Gardens, Lahore. Objectionable	100
	29. Simla	Personal allowance paid to the Uncovenanted Medical Officer in medical charge of the junior grades of the Government of India Secretariat establishments for attendance upon the Punjab Secretariat Clerks during the Simla season. Hardly necessary	50
	30. Calcutta	Personal allowance paid to the Superintendent of the Botanical Gardens for his duties as *ex-officio* Superintendent of the Cinchona Plantations in British Sikkim. No objection	300
LOCAL ALLOWANCES	31. Garo Hills	Local allowance granted on account of remoteness and expensiveness of locality. No objection	100
	32. Naga Hills		100
	33. Baluchistan	Local allowance. Excessively high	350
	34. Aden	Local allowance to Port Surgeon. No objection	150
MISCELLANEOUS	35. Calcutta	Paid to the Superintendent of the Botanical Gardens for performance of the duties of Government Quinologist	200
	36. Medical Officer, Sandheads.	Messing allowance. No objection	60

We think the allowances in the cases numbered 2, 3, 25, and 29 should be enquired into to see if the special circumstances of the case justify them; and that those numbered 4, 6, 14, 15, 16, 20, 21, 28, and 33 should be reduced or abolished. As regards number 27, we observe that Dr. Barter draws a personal allowance sufficient to make up his present pay (R1,093) to the pay (R1,200) which he drew as Sanitary Commissioner before the reorganisation of the Indian Medical Department. The order, however, distinctly specifies

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Section E.—Special Allowances to Medical Officers in the superior grades in Civil employ.

that his future "emoluments" are to be made up to the amount of the previous pay; and, as his emoluments exceed R1,200, including as they do R250 for the Lunatic Asylum and R100 for the Railway Staff, he does not appear to be entitled to any personal allowance at all. Number 35 seems unobjectionable, considering that the Superintendent is actively engaged in the manufacture of febrifuge, and is hopeful of discovering a cheap method of manufacturing sulphate of quinine.

The 19th February 1887.

SECTION F.—INDIAN MUSEUM.

Constitution and incorporation of Trustees.

The Indian Museum is managed by a body corporate, termed the Trustees of the Indian Museum, constituted by Act XXII of 1876 as amended by Act IV of 1887.

Trustees how appointed.

2. The Trustees are twenty-one in number, and consist of the following persons: –

(a) The Accountant General of Bengal.
(b) Five persons appointed by the Governor-General in Council.
(c) Five persons appointed by the Lieutenant-Governor of Bengal.
(d) Five persons appointed by the Council of the Asiatic Society of Bengal.
(e) Five persons appointed by the Trustees.

Officers and servants, their appointment and rights.

3. The Trustees have the power of appointing all officers and servants employed in the Museum, subject to the approval of the Government of India if the person to be appointed is in India, or of the Secretary of State if he be not in India; but they cannot create new appointments or alter salaries without the previous sanction of the Government of India. Officers employed in the Museum are by section 14 of Act XXII of 1876, "so far as regards their salaries, allowances, and pensions and their leave of absence from duty, subject to the rules for the time being applicable to Uncovenanted Civil Servants of the Government of India."

Allotment for establishment and contingent expenditure.

4. By an order of the Government of India, in the Department of Finance and Commerce, No. 344, dated 10th May 1878, it was decided that an annual allotment of R20,000 should be granted to the Trustees for the purpose of meeting all the Museum charges, except the pay and allowances of the four superior officers of the institution,(a) and the rent of the Taxidermist's workshop. This sum was subsequently raised (Home Department No. 185, dated 20th June 1881) by R2,500, the additional grant being given to cover the cost of stores, stationery, and printing.

Establishment charges paid directly by Government, allotment being correspondingly reduced.

5. When the order of 1878 was passed, the provision of the Indian Museum Act relating to the pensions, &c., of the Museum servants was overlooked; and it was provided by that order that no person, whose pay was to be met from the allotment of R20,000, would be entitled to pension or gratuity from the Indian revenues, though he might subscribe for pension under the rules applicable to officers in foreign service. In November 1881 the provision of the law was brought to notice, and the previous order was modified (Finance and Commerce No. 4169, dated 15th November 1881), so that the Government of India undertook to be directly responsible for all salaries, and to pay over to the Trustees the balance of the allotment of R22,500 after deducting from it all the establishment charges save those for the officers mentioned in paragraph 4. It was also provided that any new establishment charges sanctioned by the Government of India would be similarly taken in reduction of the allotment.

Audit of accounts of Trustees.

6. By the same order the Trustees were authorized to open an account with the Bank of Bengal, into which the balance of the allotment would be paid, and to which any other moneys that might come into the possession of the Trustees would be

(a) The appointment of Assistant to the Taxidermist was mentioned in the orders as a separate appointment, but this appears to have been a mistake as there have not been more than four officers in the Museum at any time since 1878, other than those included in the allotment.

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Section F.—Indian Museum.

credited. The Trustees were relieved of the necessity of submitting any detailed estimates to the Government of India; but the Comptroller General was appointed to audit their accounts.

Savings in salaries and pay of establishment granted in addition to allotment.

7. Nothing was said in this order as to the savings in the pay of establishments, but it became the practice for the Government of India to grant, on the special application of the Trustees, any savings whether in the pay of the superior officers or of the establishment. By an order of 1885 (Revenue and Agricultural Department, No. $\frac{656 \text{ Ex.}}{27-8}$, dated 8th August 1885) the Government of India formally sanctioned this practice and authorized the payment to the Trustees at the beginning of each year, in addition to the balance of the allotments, of the actual savings in the deduction made from the allotments and in the sanctioned pay of the superior officers. In calculating the latter amount, the salary from time to time of the permanent incumbent of any office is taken as the sanctioned pay, and the leave allowances paid in consequence of the absence of any of the superior officers are deducted.

Cessation of rent charge.

8. The charge for rent of the Taxidermist's workshop mentioned in the orders of 1878 and 1881 (see paragraph 4) among the specially reserved charges has disappeared from the accounts as the workshop is now provided with accommodation in the Museum Building; the charge for rent has not been paid since August 1883.

Limit of charge payable by Government.

9. The charge for the Museum as against Government over any series of years is therefore limited to—

(*a*) the pay of the four superior officers;

(*b*) the establishment and contingent charges, which together cannot exceed R22,500.

In any individual year the charge may exceed this by the amount of the savings which accrued in the previous year.

(*c*) the pensions of all persons employed in the Museum.

Budget Estimate for 1886-87.

10. The provision in the India estimates for 1886-87 on account of the Museum is as follows :—

	R
Four superior officers	29,280
Establishment	10,670
Contingent charges	11,830
TOTAL	51,780

Salaries of the four superior officers.

11. The provision for the superior officers amounts to R2,440 a month, and is made up as follows :—

	R
Superintendent	1,000
Deputy Superintendent	750
First Assistant Superintendent	340
Second Assistant Superintendent	350
	2,440

The pay shown for the Superintendent and Deputy Superintendent is on the scale which was in force prior to 1877, and which was specially continued to the then incumbents. The scale of pay fixed for the future for these four appointments is—

	Minimum. R		Maximum. R	Annual increment. R
Curator	600	to	1,000	50
First Assistant	400	to	600	40
Second Assistant	300	to	500	40
Third Assistant	200	to	300	20

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Section F.—Indian Museum.

Incumbents of superior appointments.

12. The names of the officers holding these appointments, with their actual salaries on the 1st April 1886, are given below:—

Name of appointment.	Pay.	Permanent incumbent.		Acting officer.		Remarks.
		Name.	Salary.	Name.	Salary.	
	R		R		R	
Superintendent . .	1,000	Dr. J. Anderson (on leave).	...	Mr. J. Wood-Mason	1,000	
Deputy Superintendent .	750	Mr. J. Wood-Mason, (acting as Superintendent).	...	Vacant.		
Assistant Superintendent .	300 to 500	Mr. E. C. Cotes .	340			
Ditto ditto .	200 to 300	Mr. O. L. Fraser .	300	...	...	Receives also a personal allowance of R50.

Question of dispensing with one of the four superior appointments discussed,

13. The Trustees in their letter No. 232, dated 27th February 1885, stated incidentally that Mr. D'Cruz, the Taxidermist, had "attained such high skill in his business that the Museum might now dispense with the appointment held by Mr. Fraser." The Government of India noticed this remark in its reply, and suggested that "steps should be taken, when the opportunity offers, to abolish the now confessedly superfluous appointment of 2nd Assistant to the Superintendent." The Trustees, however, now explain that their remark was misunderstood. They did not mean that the appointment of 2nd Assistant was superfluous, but that Mr. Fraser, who held that appointment, was only an Articulator, and that his special work as such could be done by a subordinate more cheaply and as efficiently. "The Trustees," it is now said, "are prepared to dispense with a highly-paid Articulator, but by no means prepared to dispense with the post of 2nd Assistant. They have constantly had to declare that the institution is under-officered, and they have had, as often as it could be afforded, to employ extra assistance."

but not pressed.

14. The fact remains that the Trustees have on their own showing had a staff of superior officers consisting of only one Assistant beside the Superintendent and Deputy Superintendent; while on several occasions during that period one or other of the superior officers has been absent, and his place temporarily vacant. The presumption would therefore be that the lowest appointment might be dispensed with altogether. On the other hand, however, we do not lose sight of the difficulty of getting skilled assistance from outside to supply temporary vacancies, and in this view it seems necessary to have a sufficiently strong staff to allow without inconvenience of the temporary absence of at least one member at a time. As the savings in the pay of the superior staff are granted to the Trustees for expenditure on the Museum, it seems probable that Government would, even if a saving were effected by the reduction of the staff, make a corresponding grant to the Trustees. We do not therefore consider it necessary to press for any reduction of the superior staff.

Amount and application of grant of savings from salaries.

15. The savings from the pay of the superior staff re-granted in April 1886 amounted to R6,536; this accrued through the absence of Dr. Anderson on leave; the Deputy Superintendent acted for him, and the appointment of Deputy Superintendent was left vacant, so that the difference between his pay and the absentee allowance of the Superintendent was saved. This is the first year in which the orders formally granting the savings from the pay of the superior staff have had effect. In previous years, as already stated, the grant was made only for specified objects. Thus the savings in 1884-85 were granted for some particular work in the Entomological Branch of the Museum, for which Mr. deNicéville was engaged, for the purchase of glass jars required for the valuable collections of marine animals then received from the Marine Survey Department, and for

Miscellaneous.

Section F.—Indian Museum.

special expenses connected with the economic branch, which was then amalgamated with the Central Museum.

Superintendent lives rent-free.

16. The Superintendent has an official residence near the Museum for which no rent is charged.

Details of Establishment and Contingent Expenditure.

17. The following table shows the details of the sanctioned establishment and of the contingent expenditure from the Government grant in 1885-86 and 1886-87. Small savings on the sanctioned scale accrue every month; but these are re-granted to the Trustees at the beginning of the following year. The amount so re-granted in April 1886 was R953.

Distribution of the Grant of Rupees 22,500.

Numbers.		Establishment.	Sanctioned Estimate, 1885-86.			Proposed Estimate, 1886-87.			Remarks.
			Pay.		Total.	Pay		Total.	
1885-86.	1886-87.		Per mensem.	Per annum.		Per mensem.	Per annum.		
			R	R	R	R	R	R	
1	1	Registrar and Librarian (C. K. Dreyer)	200	2,400	...	220	2,640	...	*Rising to R300 per mensem.
		BIOLOGICAL LABORATORY.			2,400			2,640	
	1	Personal Assistant to Biologist	...	...	...	50	600	...	Rising to R60 per mensem.
	1	Artist (Behari Lall Dass)	40	480	...	50	600	...	Rising to R80 per mensem.
	1	Laboratory Assistant (R. D'Cruz)	100	1,200	...	110	1,320	...	Rising to R150 per mensem.
					1,680			2,520	
		CLERKS.							
1	1	Trustees' Office	50	600	...	50	600	...	
1	1	Superintendent's Office	50	600	...	50	600	...	
					1,200			1,200	
		TAXIDERMISTS.							
		(*a.*) *Vertebrate Department.*							
1	1	C. Swaries	70	840	...	70	840	...	
1	1	Kassimuddin, Apprentice	20	240	...	20	240	...	
1	1	Shaikh Rustum	18	216	...	18	216	...	
1	1	" Ramjan	10	120	...	10	120	...	
					1,416			1,416	
		(*b.*) *Invertebrate Department.*							
1	1	Grish Chunder Chuckerbutty	30	360	...	30	360	...	
1	1	Sew Rutton	12	144	...	12	144	...	
1	1	Moti Ram	12	144	...	12	144	...	
					648			648	
		Servants and Labourers.							
1	1	Painter	10	120	...	10	120	...	
1	1	Carpenter	15	180	...	15	180	...	
1	1	Ditto	13	156	...	13	156	...	
1	1	Daftari	8	96	...	8	96	...	
1	1	Mali	8	96	...	8	96	...	
1	1	Mali's assistant	5	60	...	5	60	...	
1	1	Peon, Trustees' Office	8	96	...	8	96	...	
1	1	Ditto ditto	7	84	...	7	84	...	
1	1	Peon, Superintendent's Office	8	96	...	8	96	...	
1	1	Jemadar	12	144	...	12	144	...	
2	2	Durwans	8	192	...	8	192	...	
6	6	Ditto	7	504	...	7	504	...	
2	2	Farashes	8	192	...	8	192	...	
8	8	Ditto	7	672	...	7	672	...	
1	1	Bhisti	6	72	...	6	72	...	
1	1	Sweeper	7	84	...	7	84	...	
3	3	Ditto	6-8	234	...	6-8	234	...	
1	1	Dome	6	72	...	6	72	...	
1	1	Door-keeper	15	180	...	15	180	...	
					3,330			3,330	
		ESTABLISHMENT	...	...	10,674	...	...	11,754	
		Contingent Charges.							
		Library	...	...	3,000	...	...	3,000	
		Printing and printing paper	...	...	1,472-8	...	...	1,700	
		Purchase of Museum stores, spirits of wine, glass jars, cases, &c.	...	...	7,233-8	...	...	5,662	
		Postage and Stamps	...	...	120	...	...	120	
		TOTAL	...	...	22,500	...	...	22,236	

Miscellaneous.

Section F.—Indian Museum.

Control and audit of other expenditure.

18. The grant for this expenditure is a contract grant. The Government of India does not interfere with the detailed distribution of the grants save that all establishment charges receive its previous sanction. The whole financial management is in the hands of the Trustees. The Bye-laws provide for the appointment of a Finance Committee to control the current expenditure, and all items of contingent expenditure, save petty and ordinary items, are passed only under the orders of the whole body of Trustees. The Accountant General of Bengal is *ex-officio* one of the Trustees, and is generally a member of the Finance Committee; the accounts are regularly audited by the Comptroller General. There is thus a sufficient guarantee that the interests of Government are duly protected. There are manifest advantages in the system which has been adopted by Government of fixing a limit to the expenditure on the Museum, and allowing the Trustees complete freedom within that limit. The Comptroller General and the Accountant General, Bengal are of opinion that the work is carried on as cheaply as work of this kind can be; and we see no reason to dissent from this view. The total expenditure is not an excessive amount for the Government of India to lay out on the promotion of science as represented by this Institution.

The 1st February 1887.

SECTION G—EXAMINATIONS IN ORIENTAL LANGUAGES.

The following table shows the expenditure on account of examinations in the India accounts and Estimates for the years 1882-83 to 1886-87 (Budget).

Budget Numbers. 1882-83.	1883-84	1884-85.	1885-86.	1886-87.	Description of Expenditure.	Actuals, 1882-83	Actuals, 1883-84.	Actuals, 1884-85.	Actuals, 1885-86.	Budget, 1886-87.
					Board of Examiners, Calcutta.	R	R	R	R	R
					Salaries.					
1	1	1	1	1	Secretary . . .	21,270	20,090	24,000	24,000	24,000
1	1	1	1	2	Examiners	2,400	2,400	2,400	2,070	2,400
2	2	2	2	3	Total Salaries .	23,670	22,490	26,400	26,070	26,400
					Establishment.					
6	6	6	6	5	Munshis and Pandits . . .	7,300	8,370	8,730	9,040	9,180
1	1	1	1	1	Librarian	360	360	360	360	360
3	3	3	3	3	Clerks	1,500	1,500	1,500	1,500	1,500
9	9	9	9	9	Servants	770	770	770	770	770
19	19	19	19	18	Total Establishment .	9,930	11,000	11,360	11,670	11,810
					Contingent Charges.					
					Purchase of Books . . .	3,140	2,200	460	650	1,000
					House Rent, Rates and Taxes .	5,060	5,160	5,160	5,160	5,160
					Binding Books	40	130	190	220	150
					Service Telegrams . . .	30	40	10	20	30
					Hot-weather Charges . . .	120	120	140	140	...
					Travelling Expenses . . .	290	...	...	...	...
					Miscellaneous	440	1,290	550	460	850
					Total Contingencies .	9,120	8,940	6,510	6,650	7,190
					Postage Charges	10	10	20	10	10
					Total Board of Examiners .	42,730	42,440	44,290	44,400	45,410
					Examination for Secretariat Clerkships	2,130	600	3,130	1,230	1,100
					Ditto for enrolled officers of the Financial Department . .	...	...	...	1,050	500
					Total Miscellaneous .	2,130	600	3,130	2,280	1,600
					GRAND TOTAL EXAMINATIONS .	44,860	43,040	47,420	46,680	47,010

BOARD OF EXAMINERS IN CALCUTTA.

Constitution of the Board of Examiners.

2. The Board of Examiners consists of a Judge of the High Court as President, of two Examiners chosen from the gentlemen who examine candidates for Honours at the University Examinations, and of the Secretary. The Board conducts the examinations of Military and Civil Officers in Sanskrit, Arabic, Persian, and in the Vernacular languages, by the Higher and the High Proficiency standards and for the Degree of Honour. The Higher Standard examinations are held monthly, and the other examinations quarterly. Besides superintending the Higher Standard examinations held at Calcutta, the Board sets and examines the papers for the quarterly examinations by the same standard held in the Mofussil. For each Higher Standard examination seven papers, and for each High Proficiency and Degree of Honour examination eleven papers, are set. The Higher Standard examination lasts one day, the High Proficiency examination three days, and the Degree of Honour examination three to four days. The average number of examinees in a year is—

	Calcutta.	Mofussil.
Higher Standard	38	150
High Proficiency	20	...
Degree of Honour	5	...
	63	150
	213	

Miscellaneous.

Section G.—Examinations in Oriental Languages.

The President of the Board.

3. The President receives no remuneration for his work in connection with the Board.

The Examiners.

4. The Examiners are two in number, and receive a remuneration of R100 a month each. One conducts the Hindi and the other the Bengali and Sanskrit examinations. The former post was formerly held by Mr. Gough, but has been vacant since his transfer to Allahabad, owing to the difficulty of finding a qualified European, who is willing to accept the appointment on the remuneration mentioned above. The Secretary, Colonel Jarrett, has been doing the work and drawing the pay in addition to his own salary. A proposal is now before the Government of India to appoint Mr. Hoernle, Principal of the Madrassah College, Calcutta, to the post. The appointment of Sanskrit and Bengali Examiner is at present held by Pandit Mahesh Chandra Nayaratna, Principal of the Sanskrit College. The Hindi Examiner is stated to be on duty in connection with the Board every month, and the Bengali and Sanskrit Examiner in ten months at least out of the twelve. For the Degree of Honour, additional examiners may be appointed to assist in the conduct of the examination, and may be remunerated by fees fixed on the scale of fees for examiners for Honours in Arts at the University examinations. Such additional examiners are to be appointed only if none of the permanent examiners are competent to examine in the language in which an examination is to be held. The necessity for the appointment of additional examiners has not hitherto arisen.

Fees to Additional Examiners.

5. The scale of fees for University examinations has lately been altered. It used to be so much for setting a paper of such a class, and so much for examining each answer. Now a fixed sum is given. Two examiners receive R850 each for setting 2 B. A. pass papers, 3 B. A. Honour papers, and 6 M. A. papers, and examining the answers; and looking at the number of examinees, this is nearly equivalent to a fee of R50, R75, and R100 for each class of paper respectively, and R2, R4, and R8 for examining the answers to each paper.

The Secretary to the Board.

6. The Secretary to the Board is the working member of the Board; he examines in Arabic, Persian and Hindustani; he carries on all the routine work of the office, such as correspondence with Government and with officers on subjects connected with the examinations or with the rules. He also reports on books sent for opinion by Government, manages the supply to regiments throughout the country of books for regimental schools, and has charge of the library referred to again below. He is also Assistant Secretary in the Legislative Department and some account of his duties in this capacity and of the establishment allowed him will be found in paragraphs 17—19. For these combined duties he receives R2,000 a month and an official residence.

The establishment of the Board.

7. The Munshis and Pandits are on the following scale :—

		R
1	Munshi (pay R70 and personal allowance R130)	200
1	Persian Instructor	175—15—250
1	Arabic „	175—15—250
1	Hindi Pandit	40
1	Bengali „	40
		630 to 780

Miscellaneous.

Section G.—Examinations in Oriental Languages.

The Munshi.

8. The Munshi has for about 30 years been in a position of trust in the Board's Office. He superintends the printing of the examination papers, and acts as an Assessor to the Secretary in the High Proficiency and Degree of Honour examinations in Arabic, Persian and Hindustani. He is present at all examinations, and assists in conducting the *vivâ voce* portion thereof. The personal allowance was granted to him in consideration of his long and faithful service in a confidential post, his wide reading and research in Oriental literature and his labours in editing and printing numerous works in Arabic, Persian and Urdu.

The Persian and Arabic Instructors.

9. The Persian and Arabic Instructors were appointed in accordance with the recommendations of a Committee, which was constituted in 1877-78 to consider the whole question of these examinations. The Committee recommended that, in order to facilitate the study of Persian and Arabic, Instructors in those languages should be appointed by Government, who would be available for the instruction of students at a moderate fee. The Instructors take no part in the conduct of the examinations and have no work beyond that of instruction. They receive, in addition to their fixed pay as shown above, fees of R30 a month from each candidate whom they instruct. In the Order sanctioning the appointments it was stated that it would probably be necessary to allow them "a share of the fees;" but the point was reserved for future decision, and in the meantime they have kept the whole of the fees paid by students. The Arabic Instructor gets hardly any pupils, as the majority of the candidates study this language in the Mofussil.

The Pandits.

10. The Pandits are employed to assist the Examiners and the Secretary. They write and read any Vernacular papers required in the office. They are not allowed to take pupils.

The clerical and inferior establishment.

11. The rest of the establishment consists of the following :—

	R	R
Clerks—		
Head Clerk and Cashier	80	
Second Clerk	30	
Third Clerk	15	
	—	125
Librarian		30
Servants—		
1 Daftari	8	
2 Do. at 6	12	
2 Peons at 8	16	
2 Do. at 7	14	
1 Durwan	7	
1 Sweeper	7	
	—	64
		219

12. The clerks perform all the clerical work connected with the Board's office, such as the drafting and copying of letters, the preparation of the examination lists, and of any returns required, and correspondence connected with the despatch of books, &c., to the regimental schools. The number of letters

which passed through the office last year was 438. The Head Clerk in his capacity of Cashier has to deal with about R200 per mensem, though the monthly amount is occasionally considerably in excess of that sum. He has deposited security for R1,000 in the Bank of Bengal.

Of the servants, one daftari works in the office; the other two are employed in the library, and in packing books, &c., for the regimental schools. It is stated that the care of the valuable library, especially during the rains, is almost one man's work. The daftaris do not do any regular binding work; that is paid for as a contingent charge. Of the peons, one is in attendance on the Secretary and the other three are employed in the office.

Contingent expenditure.

13. The principal contingent charges are those for the purchase of books, and for rents, rates, and taxes.

Purchase of books.

14. In previous years large sums were expended on books, chiefly for the encouragement of literature; but by Orders of April 1885 it was directed that this practice should cease. At the same time the Board was authorised to purchase books at a cost not exceeding R1,000 a year without special sanction, provided that the books were required for the objects for which the Board is instituted and for its current work, not for the convenience of any Member of the Board or of the Secretary acting in an individual capacity, in which he is separately remunerated. The charges for books required for regimental schools used also to be debited to the Board; but this has been discontinued, such books being now purchased out of a permanent advance, which is recouped when the charges are recovered from the regiments. Under the above arrangements, the expenditure on books has been considerably curtailed.

Rents, rates and taxes.

15. Under the head of Rents, Rates and Taxes is shown the charge for the rent and taxes of the Board's Office in Elysium Row, in which the Secretary to the Board resides. The whole rent now paid for the building is R460, of which the Secretary pays R60, and Government the remainder. Government also pays the police and lighting rates, and the share of the water rate usually paid by a tenant. The share of the rent payable by the Secretary has not been assessed in the usual manner. The Secretary originally was allowed free quarters, the whole rent (first R350 and afterwards R400 a month) being paid by Government. When the rent was raised above R400, the Secretary paid the excess without any special orders. Government has recently decided that no change shall be made during the incumbency of the present Secretary; but has directed that the fair rent payable by the Secretary be assessed by the Public Works Department, under the usual rules, on the occurrence of a vacancy.

Miscellaneous contingent charges.

16. The other contingent charges are inconsiderable. The high charge under Miscellaneous in 1883-84 was owing to the purchase in that year of six gold medals for rewards, at a cost of R710.

The duties and establishment of the Secretary in his capacity of Assistant Secretary in the Legislative Department.

17. We may here notice the work done by the Secretary to the Board of Examiners in his capacity of Assistant Secretary to Government in the Legislative Department. This is laid down as being "to translate into Hindustani Bills, Statements of Objects and Reasons, Reports of Select Committees and amendments of Bills, to explain papers to the Members of the Legislative

Council unacquainted with English and otherwise to assist them in such manner as they may require." But much of this work has fallen into desuetude. No attendance on Native Members of Council is now required, and only the more important and generally applicable Bills and Acts are now translated. For the translation work the Secretary has under him a staff of Translators as detailed below :—

	R
Head Translator	250
2 Translators (R120 and R80)	200
Nagri Transliterator	50
Persian Writer	40
Hindi Proof Examiner	25
Total	565 per mensem.
Or	6,780 per annum.

Bills, &c., translated.

18. The number of Bills translated into Hindustani and transliterated into Nagri last year is stated to have been 77; but this does not mean 77 distinct Bills, as every amended Bill is counted as a new translation. Only Bills of general importance are translated; and the average number of new translations is stated to be about ten a year. Bills in which technical terms are used, such, for instance, as the Oudh Rent Bill of 1886, are generally translated in the Province to which they appertain.

Examinations for Secretariat clerkships.

19. The small expenditure incurred in the conduct of the examinations of candidates for Secretariat clerkships is to a considerable extent recouped by the levy of fees from candidates. The subject needs no further notice than an expression of our opinion that the fees should be so regulated as to cover all expenses due to the examinations.

Examinations of candidates for the Financial Department.

20. Some expense is occasionally incurred on the examination of candidates for employment as Enrolled Officers of the Financial Department. The candidates are nominated and pay no fees. The examiners appear to receive a lump fee for each examination. The number of papers is seven. The number of candidates at the last three examinations has been three each on two occasions and six on the third. If arrangements cannot be made for the examination of candidates without charge by selected superior officers of the Department into which admittance is sought, or in some other manner, we would suggest the levy of a sufficient fee from the candidates to cover expenses. It is usual, and it appears to us right, to charge fees in such cases.

EXAMINATIONS IN MADRAS.

Language examinations in Madras.

21. The expenditure on the conduct of examinations in the Oriental languages is more moderate in Madras than in Calcutta. Two agencies are employed: that of the Examiner in Hindustani for the examination in that language of military men, and that of the Board of Examiners for the examination of other Government servants in all languages and of military men in all oriental languages other than Hindustani.

Miscellaneous.

Section G.—Examinations in Oriental Languages.

The Military Examiner in Hindustani.

22. The present Military Examiner in Hindustani is a Lieutenant-Colonel in the Army, who has, we understand, no other duties. The cost of the office during the past few years has been as shown in the margin. The current rate of expenditure is as shown below :—

	R
1881-82	15,710
1882-83	17,194
1883-84	17,194
1884-85	17,194
1885-86	15,775

	R	a.
Staff Corps pay of Lieutenant-Colonel	827	14
Staff pay	400	0
Office allowance	50	0
Presidency House-rent	125	0
Munshi	30	0
Total per mensem	1,432	14
„ per annum	17,194	8

The Board of Examiners.

23. The Board of Examiners consists of a considerable number of Government officers, representative of the principal Civil Departments, (a) and includes all the five Translators to Government *ex-officio*. None of the members receive any remuneration as such. The President is a Member of the Board of Revenue. There is a paid Secretary, who is always an officer employed in some other Department, but who receives the additional pay of R100 per mensem for his services as Secretary. The office consists of one clerk on R25 and of a peon on R7. The Board is at liberty to call in the assistance in the examinations in the more difficult languages, such as Persian, &c., of gentlemen, not included in their number, distinguished by their scholarly knowledge of those languages; and to pay them fees, if not Government servants, at the rate of R35 for each examination, however many the number of candidates by the same or different standards. The total expenditure of the Board amounted in 1885-86 to R2,348, inclusive of fees paid to scholars employed as adjoints in examinations in difficult languages. This is exclusive of the following charges debited in Madras, though not in Calcutta, to the head of Examinations :—

	R
Travelling allowances of Examinees	413
Rewards for passing examinations	14,720
Total	15,133

EXAMINATIONS IN BOMBAY.

The Civil and Military Examination Committee.

24. In the Bombay Presidency the body which is charged with the conduct of all examinations in oriental languages (other than the Departmental examination of junior civilians in the Vernacular) is styled the Civil and Military Examination Committee. It consists of a president and two permanent members, one of whom acts as Secretary without any extra remuneration. The establishment of the Committee consists of a clerk (half-time) on R10 and of a peon on R9. The permanent members at the time of the Finance Committee's enquiries were—

Sir F. Souter, Commissioner of Police . . President.
Colonel Sexton, Superintendent of Army Clothing . . . . . Hindustani Member.

(a) It includes the Officiating Revenue Secretary to Government, the Director of Settlements and Agriculture, a Judge and a Registrar of the High Court, the Accountant General, the Chief Presidency Magistrate, two Judges of the Small Cause Court, two Deputy Superintendents of Survey, and the Sanitary Commissioner.

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Section G.—Examinations in Oriental Languages.

Mr. Vinayek Wasudev, late Oriental Translator to Government and now a pensioner . Hindustani, Persian, Arabic, Gujarati, Marathi, and Kanarese Member and Secretary.

Additional members for languages other than Hindustani.

25. The President and the Secretary are present at all examinations; but in examinations other than those in Hindustani, the place of the second (the Hindustani) member is taken by one or more scholars of repute in the language in which the examination is being held, some of whom are, and some not, Government servants.

Meetings of the Committee.

26. The Committee meets monthly for the conduct of the Lower and Higher Standard Examinations, and quarterly for the High Proficiency and Degree of Honour examinations.

Remuneration of the Committee.

27. The members of the Committee are remunerated by fees on the following scale, divisible among the members engaged in each examination :—

STANDARD.	FEE FOR EACH CANDIDATE.	
	In Hindustani.	In other languages.
	R	R
I.—Lower, Colloquial, Railway or Revenue Survey . .	15	20
II.—Higher Standard and Sind(a) Tests	22½	30
III.—High Proficiency	67½	90
IV.—Degree of Honour	112½	150

(a) A special standard is prescribed for officers serving in Sind in the Beluchi, Persian, Turki, and Pushtu languages.

28. The total expenditure on examinations appears from the accounts to have exceeded R15,000, under the head of Miscellaneous, in 1884-85 as under :—

	R
Travelling allowances to officers attending examinations . .	1,135
Rewards for proficiency in Oriental languages and allowances to Language Examination Committee	14,062
Total .	15,197

Besides this, R986 are entered against the sub-head "Examinations" under "Scientific and Minor Departments," but we have no information as to the nature of this expenditure. Rewards to military officers passing in Vernacular languages are entered in the Military accounts.

PROPOSED CHANGES OF SYSTEM.

How the Board of Examiners should be constituted.

29. Of the three systems here described we cannot absolutely recommend any one for adoption, but we think that there can be no doubt that the plan pursued at Madras and Bombay is preferable to that at Calcutta. What we recommend is that there should be at each Presidency a Board of Examiners, composed of Government officers of high position, receiving no remuneration for the work, whose character should be a sufficient guarantee for the trustworthiness of the certificate given to the examinee. This Board should be assisted by assessors who should be experts in the different oriental languages in which the examinations

are held, and who should be remunerated by suitable fees for setting papers and for examining the answers.

The Madras Board.

30. The Madras Presidency is favourably situated in this respect, as it possesses in the five Government Translators a body of gentlemen who are at once experts and also of such high character as to be perfectly trustworthy. The Finance Committee objected (Chapter VII, Vol. I of their Report, para. 103) to the arrangement under which officials of the rank of Under or Sub-Secretaries receive extra allowances as Translators; but if this objection is overruled and the system is continued, it strengthens the Board of Examiners and obviates the necessity of employing paid assessors as far as the languages professed by these gentlemen are concerned. But we think that the duty of carrying on the examination of military officers in Hindustani in the higher standard should also be added to the duties of this Board, and we object to the retention of a special military officer for this purpose.

The duty of conducting the examinations is not such as to afford full employment to such an officer, and the grant of Presidency house-rent is particularly objectionable in view of the fact, of which we believe there is no doubt, that the Examiner has for years past lived either at Yercaud on the Shevaroy Hills or at Ootacamund. We therefore recommend the immediate abolition of the post. If this recommendation is approved, it will probably be necessary to add one or two military officers to the Board, and to revise and strengthen its establishment. The Board's Secretary is now a ministerial officer in the Office of the Director of Public Instruction. The pay of the appointment might be raised to R200 per mensem, and it might be given, as an additional duty, to a military officer stationed in Madras, who has shown special knowledge of Oriental languages. An additional clerk on R50 per mensem should also be allowed. This would cause an increase of R150 per mensem, or say R2,000 per annum, including additional contingencies in the cost of the office of the Board of Examiners. On the other hand, there would be a saving of R17,194 per annum in the Military Estimates. The net saving would thus be R15,194 per annum.

The Bombay Board.

31. The constitution of the Board of Examiners in Bombay is peculiar; but if the Local Government is satisfied, we need not take objection to it, except as regards the inclusion of the pensioned Oriental Translator, who must be paid for his services. We think that the actual Translator should be substituted and should serve on the Board, *ex-officio*, without remuneration. Assessors should be appointed, as is now done, to assist the Board with advice in all cases where the members have not sufficient mastery of the Oriental language in which an examination is to be held.

The Calcutta Board.

32. In Calcutta we recommend that a Board of Examiners be appointed on a basis similar to that in Madras, consisting of members drawn from the High Court, the Board of Revenue, the Secretariat offices, the Education Department, &c., and supported by one or two military officers possessing special linguistic qualifications, if such can be found. A military officer or an Educational officer with such qualifications might suitably be made Secretary to the Board, on a salary of R250 or thereabouts. The expert assessors might either be appointed on a small monthly salary, as is now done in the case of the Hindi and Sanscrit-Bengali examiners,

or might be specially paid by fees. We have no doubt that Native gentlemen can be found, who will make excellent examiners in Arabic and Persian, and it seems that their certificate, when supported by the authority of the Board, should be a sufficiently trustworthy testimony to the capacity of the successful examinee; but it would be more satisfactory if some European gentleman could be found of sufficient acquirements to act as an assessor in these languages.

Fees to the Assessors.

33. With regard to the fees payable to the assessors we have stated the three systems now existing. The Bombay system was objected to by the Finance Committee (in paragraph 194 of Chapter VI, Vol. I of their Report), and should not, we think, be allowed to continue. The Madras system is extremely cheap, and, perhaps, it could hardly be introduced elsewhere. The Calcutta rate of payment appears high, but the system on which it is based seems to us a sound one, though we think that the earlier system is preferable to the present modification of it, at least for the purpose of the examinations with which we are now concerned. We recommend therefore that the Government of India should lay down a scale of fees so much for the paper set, and so much for each candidate's paper examined, to be paid in the case of Honour examinations and of High Proficiency examinations in classical languages. But for the purpose of the Higher Standard examination in Hindustani, and the High Proficiency examination in Vernacular languages, the system of paying a permanent retaining fee to an examiner would probably be found to be the best.

34. Until the amount of these fees and the extent to which they will be payable are known, it is impossible precisely to calculate what saving will result from our recommendations. In Calcutta one or two clerks and a peon would still be required by the Board of Examiners; the Examiners and the Arabic and Persian Instructors would still have to be paid; and some expenditure must be incurred on office rent, unless a couple of rooms could be spared in the Military Secretariat or in some other of the numerous offices which are now half empty for most of the year. On the whole, however, the future expenditure should not exceed R18,000 per annum, as shown below :—

	R
1 Clerk on R50, 1 on R25, and 1 peon on R7	82
2 Instructors (Arabic and Persian) on R250 per mensem each (maximum)	500
1 Hindustani Examiner	250
1 Hindi Examiner	100
1 Bengali and Sanskrit Examiner	100
3 Pundits, Hindustani, Hindi and Bengali, each at R40	120
Library allowance	150
Contingencies	15
Total per mensem	1,317
Total per annum	15,804
Add—Fees to Examiner in Arabic and Persian (say)	2,000
GRAND TOTAL	17,804

The present rate of Expenditure is as follows :—

	R
Board of Examiners	45,410

There should, therefore, be a saving of about R27,000 per annum.

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Section G.—Examinations in Oriental Languages.

In Madras the abolition of the Military Examiner will save about R15,000. In Bombay there will not be much saving.

35. The estimate in the foregoing paragraph assumes that the post of Secretary to the Board of Examiners in Calcutta can be abolished. It is necessary to consider how the other duties now performed by Colonel Jarrett can be provided for.

Translation work for the Legislative Department.

36. With regard to the work of translating for the Legislative Department, we understand that its importance is now much reduced. An effort was made about four years ago to interest the general native public in legislative measures by a wide issue of cheap reprints of the Bills before the Council in the Vernacular languages; but these copies are not purchased, and the experiment has been or is about to be abandoned. The work of translating important general Acts into Hindustani, if the number does not exceed ten a year, is not such as to require a large and expensive establishment. Nor do we think it can be done so well in Calcutta, where Hindustani is almost a foreign language, as in Allahabad, where it is the Vernacular of the Province. The North-Western Provinces Government has hitherto employed a Translator on R500 to render Acts, Rules and Circulars into Urdu and to bring out the *Urdu Government Gazette;* that officer, we were lately informed, was about to retire, and it was intended to divide his work between the Superintendent of the Vernacular Department in the Secretariat, and the Reporter on Vernacular Newspapers, giving a slight increase to their present salaries, but saving most of the present translator's pay. It is possible that the creation of a Legislative Council at Allahabad may slightly increase the labour and cost of translation; but however this may be, we recommend that arrangements should be made with the North-Western Provinces Government to carry on the translation work of the Legislative Department simultaneously with their own: the work would, in our opinion, be done more efficiently, and it would scarcely cost the Government of India more than R250 a month, instead of the present charge of R565 per mensem. This arrangement should, if possible, be effected by the transfer of one of the Calcutta translators, whom it would otherwise be necessary to pension, to Allahabad.

Appointment of Assistant Secretary to the Legislative Department not required.

37. We are not aware that the Assistant Secretary to the Legislative Department has any other duties than those of supervising the translations which under our suggestion will be made at Allahabad; and if so, his appointment should apparently lapse. The cost of explaining matters to members of the Council unacquainted with English is one for which, as we understand, there is no longer occasion to provide.

The supply of books to regimental schools and the custody of the Oriental Library.

38. There remain for consideration the arrangements to be made for the supply of Hindustani and other books to regimental schools and for the custody of the Oriental Library of the late College of Fort William, now under the charge of the Board of Examiners. We touched on the former subject in paragraph 13 of our Note on Army Schools, Section N of Chapter II) where we pointed out the want of uniformity in the way in which these schools obtain their books and other educational appliances and the consequent difficulty of ascertaining what the actual expenditure is. Our recommendation is that the duty of supplying such books as are needed by regimental schools should be transferred to the Superintendents of Stationery at Calcutta, Madras, and

Miscellaneous.

Section G.—Examination in Oriental Languages.

Bombay. As to the Oriental Library, we think it will be in every way desirable that it should be made over to the Asiatic Society of Bengal upon condition that it shall still be made available for use by students. We have little doubt that that Society would willingly undertake the charge, if accompanied, as also we should recommend, by a reasonable grant, of say, R150 (*a*) per mensem, to meet the expense of keeping it in good order and of making, from time to time, suitable additions to it.

(*a*) The present grant for the purchase of new books alone is R1,000 per annum.

The 11th March 1887.

SECTION H.—PROVINCIALISATION OF PRODUCTIVE AND PROTECTIVE IRRIGATION WORKS IN THE BOMBAY PRESIDENCY.

1. The Finance Committee, in their Note on the Bombay Provincial Contract (Chapter VI, Vol. I of their Report), made suggestions for provincialising the irrigation works in Sindh and the Deckan, which are classed as Minor Irrigation Works in the Accounts. It may be convenient if we submit to the Government of India the data and information which will be required if the proposal be further extended (as we think might advantageously be done) to provincialising the Productive and Protective Irrigation Works in the Bombay Presidency.

PRODUCTIVE WORKS.

2. We have received from the Chief Engineer, Irrigation Branch, a forecast of what he considers to be the probable cost and income of these works during the next five years. The estimate of capital expenditure on Productive Works is as under:—

SIND.

PROJECT.	Outlay to end of 1886-87.	Further outlay in the next five years.
	R	R
Desert Canal	11,47,815	93,000
Unharwah	3,24,490	21,000
Begari Canal	16,27,072	...
Eastern Nara Works	49,58,954	3,16,000
TOTAL	80,58,331	4,30,000

3. The next statement compares the actual transactions of 1884-85 and the Budget Estimate of 1886-87 with the Chief Engineer's anticipation for 1891-92, *i.e.*, for the financial position of the works at the end of the five years:—

	Direct Revenue.	Share of Land Revenue.	Total Revenue.	Working Expenses.	Net Revenue.
	R	R	R	R	R
Actuals of 1884-85	81,249	5,47,228	6,28,477	1,54,715	4,73,762
Estimate of 1886-87	81,230	6,73,310	7,54,540	1,64,450	5,90,090
Chief Engineer's average Forecast for the period 1887-88 to 1891-92 inclusive	85,000	7,00,000	7,85,000	1,70,300	6,14,700

4. The interest chargeable to these Projects in 1886-87, calculated on the whole outlay to the end of the previous year and half the outlay of the year, amounts to R3,13,879. Consequently these projects are expected to show a surplus in the current year of R2,76,211 after meeting the charge for interest. If the share of Land Revenue due to the works is dealt with in the same way as the balance of the Land Revenue, and is not credited to Irrigation and Navigation, the estimated net charge for the year 1886-87 will be as under:—

	R
Working Expenses	1,64,450
Interest	3,13,879
	4,78,329
Less Direct Revenue	81,230
Net Expenditure	3,97,099

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Section H.—Provincialisation of Productive and Protective Irrigation Works in the Bombay Presidency.

5. The result for the closing year of the new contract (1891-92) according to the figures now received would be as under :—

	R
Working Expenses	1,70,300
Interest	3,39,533
	5,09,833
Less Direct Revenue	85,000
Net Expenditure, excluding Land Revenue	4,24,833
Share of Land Revenue	7,00,000
Net Revenue, including share of Land Revenue	2,75,167

DECKAN.

6. The following are the corresponding figures for the Deckan. First the Capital outlay :—

PROJECT.	Outlay to end of 1886-87. R
Hathmati Canal	4,90,925
(a) Lower Panjra River Works	4,08,934
(a) Kadwa	6,39,394
(a) Prawara	2,99,998
(a) Mutha	59,26,074
Ekruk	9,98,892
Krishna	7,90,675
TOTAL	95,54,892

7. Next the actuals of 1884-85 and the estimate of 1886-87 compared with the Chief Engineer's estimate of average increase for the five years ending 1891-92 :—

		Direct Revenue.	Share of Land Revenue.	Total Revenue.	Working Expenses.	Net Revenue.
		R	R	R	R	R
	Actuals of 1884-85	2,04,213	5,498	2,09,711	1,20,960	88,751
	Budget Estimate of 1886-87	2,19,060	5,440	2,24,500	1,26,550	97,950
	PROJECT.					
Estimate of 1891-92.	Hathmati	4,300	...	4,300	8,000	*—3,700*
	Lower Panjra	11,000	4,850	15,850	7,200	8,650
	Kadwa	7,500	590	8,090	6,000	2,090
	Prawara	2,000	...	2,000	3,000	*—1,000*
	Mutha	1,58,000	...	1,58,000	66,000	92,000
	Ekruk	17,000	...	17,000	18,000	*—1,000*
	Krishna	32,000	...	32,000	15,000	17,000
	TOTAL	2,31,800	5,440	2,37,240	1,23,200	1,14,040

8. The interest on the outlay incurred on these works up to the end of 1886-87 will amount to R3,82,199 per annum. No further capital outlay is at present anticipated on the Hathmati, Ekruk and Krishna projects; these are the only works on which outlay from grants not chargeable to Revenue is now allowed. Further outlay during the next five years is anticipated on the other works to the following extent; but this outlay will have to be met by grants from Revenue, and the necessary provision for this purpose has been made

(a) The further outlay on these works is to be met from ordinary revenue.

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Section H.—Provincialisation of Productive and Protective Irrigation Works in the Bombay Presidency.

by the Finance Committee in Chapter VI, Vol. I of their Report, under Minor Irrigation Works :—

	R
Lower Panjra	35,000
Kadwa	31,000
Prawara	21,000
Mutha	1,67,000
TOTAL	2,54,000

The outlay on these works, although provided for under Minor Irrigation Works in the first instance, has, under orders from the Secretary of State, to be entered in the accounts as outlay not chargeable to Revenue on the account of each year being made up, these works having been originally sanctioned as Productive. The interest on this additional outlay will amount to R10,160.

9. If the estimates of the transactions of these works are realised, the results may be approximately summarised as under :—

	1886-87.	1891-92.
	R	R
Net Revenue	97,950	1,14,040
Interest	3,82,199	3,92,359
Net charge	2,84,249	2,78,319
Excluding the share of Land Revenue the net charge will be	2,89,689	2,83,759

It will be seen that the prospect of these works is not good; this, however, makes it the more desirable that they should be provincialised in order to enlist the self-interest of the Local Government on the side of economy.

PROTECTIVE WORKS.

10. We come next to the Protective works. The works classed under this title in the Bombay Presidency are the Nira and Gokak canals and the Mhaswad Tank. The capital account of these works is as follows :—

	Outlay to end of 1886-87.	Further outlay anticipated.	Total.
	R	R	R
Nira Canal	34,36,438	10,50,000	44,86,438
Mhaswad Tank	19,61,715	17,000	19,78,715
Gokak Canal	3,97,875	8,000	4,05,875
TOTAL	57,96,028	10,75,000	68,71,028

11. The Revenue transactions of these works at the end of the next five years are estimated as under :—

	Direct Revenue.	Share of Land Revenue.	Total Revenue.	Working Expenses.	Net Revenue.
	R	R	R	R	R
Nira Canal	25,000	...	25,000	40,000	—*15,000*
Mhaswad Tank	4,500	...	4,500	20,000	—*15,500*
Gokak Canal	6,000	500	6,500	6,000	500
TOTAL	35,500	500	36,000	66,000	—*30,000*
The actuals of 1884-85 were	1,049	...	1,049	3,575	—*2,526*
The Budget Estimate of 1886-87 is	10,280	...	10,280	55,700	—*45,420*

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Section H.—Provincialisation of Productive and Protective Irrigation Works in the Bombay Presidency.

Net result, including interest.

12. The interest charge for 1886-87 is estimated at R2,25,481, and at the close of the five years will amount to R2,74,841. Including interest the net charge on account of these works is estimated at R2,70,901 during the current year, and will amount to R3,04,841 in 1890-91. For the reason above stated, we think it highly desirable that these works should also be provincialised.

New work projected.

13. In addition to the works now in progress it is apparently desired that the construction of the Jarla Tank should be commenced. This work is estimated to cost R9,51,606, the whole of which can be expended in the next five years if funds are made available. It is hardly necessary to say that we strongly advise that no grant be made for this purpose except under full Provincial responsibility. The expenditure should be provided by the Imperial Treasury only on the Province undertaking to meet the charge for interest.

The 12th March 1887.

SECTION I.—THE NAINI TAL HILL ALLOWANCE CODE.

Rules regulating allowances.

The grant of allowances to public officers required to accompany the Government of the North-Western Provinces in their tours to Naini Tal, is regulated by Part V of Appendix B to the Civil Travelling Allowance Code.

The existing scales of travelling allowance.

2. In respect to travelling allowances, the Naini Tal rules appear to have been constructed on the same principles as the Simla rules; that is, officers in the first class are allowed actual authorised expenses within a limit fixed separately, (1) for themselves; (2) for the members of their families; and (3) in the aggregate; officers of the second, third, and fourth classes are allowed fixed amounts for the travelling expenses of themselves and of the members of their families, the total in each case not to exceed the respective sums of R300, R283, and R235; and the inferior servants who form the fifth and sixth classes are allowed lump sums to cover the travelling allowances of themselves only, no provision being made for their families. Separate scales are prescribed for the journeys between Allahabad and Naini Tal; between Lucknow and Naini Tal; and between Allahabad and Lucknow. The rates given in the two latter scales amount, if taken together, to the same sums for each class as are given in the former. For the journey from Allahabad to Lucknow, the rates allowed correspond with those claimable for that journey under the ordinary rules. For the journey between Lucknow and Naini Tal, the rates allowed are much in excess of the present actual charge, and appear not to have been altered since the construction of the railway from Bareilly to Kathgodam, from which a short road connects Naini Tal with the plains.

Travelling allowance admissible under the rules to all officers except those attached to the Branch Press, for whom a separate scale is prescribed.

3. The travelling allowances may be drawn under these rules by all officers except those attached to the Branch Press, for whom a separate scale is prescribed on the principle of granting a lump sum for the journey and of ignoring the officers' families. We are not aware of the reason of this exception in the case of Press Officers.

No travelling allowances granted to certain high officers.

4. A further exception to the rules is that no travelling allowance for the journey to and from Naini Tal is granted to the Members of the Board of Revenue, to the Secretary to the Board, to the Inspectors General of Police and Prisons, or to the Inspector General of Civil Hospitals.

Allowances during residence on the hills, &c.

5. In regard to the grant of maintenance allowances to clerks during residence at Naini Tal and at Lucknow (the second capital, as it may be called, of the Government of the North-Western Provinces), the rules are peculiar, in that they provide for their grant only to those clerks who are attached to the Secretariat and Branch Press, not to those in attendance on the officers mentioned in paragraph 4, when accompanying the Government to the hills. The scale of maintenance (or, as it is called in these rules, of deputation) allowance is one-third of salary, both for married and for unmarried men. Inferior servants attached to the Secretariat and Branch Press receive deputation allowance at the same rate, and also, if their salaries do not exceed R12, a further special allowance of R1 per mensem. The above deputation allowances are subject to the provision that they cannot be drawn for more than the first thirty days of each halt at Lucknow. Inferior servants not attached to the Secretariat or Press receive three-tenths of pay as deputation allowance.

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Section I.—The Naini Tal Hill Allowance Code.

House rent.

6. House rent is not granted to the clerks on the Secretariat and Press Establishments, but is granted to other clerks at the following rates:—

To unmarried persons—

If on less than ₹100 . .	1½ months' pay up to a maximum of ₹100.
If on ₹100 or more . .	1 month's pay up to a maximum of ₹400.

To married persons—

If on less than ₹100 . .	2 months' pay up to a maximum of ₹150.
If on ₹100 or more . .	1½ months' pay up to a maximum of ₹600.

Education allowances.

7. Education allowances are granted on the same system as in the case of clerks proceeding with the Government of India to Simla.

Cost of Hill Tour since 1881-82.

8. The subjoined statement shows the expenditure incurred in the North-Western Provinces from 1881-82 to 1885-86 on the movement of the Secretariat and other offices to and from Naini Tal:—

OFFICE.	1881-82.	1882-83.	1883-84.	1884-85.	1885-86.
	₹	₹	₹	₹	₹
Secretariats	30,206	29,167	33,368	51,552	52,810
Secretariat Press	2,766	2,473	3,170	6,773	10,684
Board of Revenue	5,117	3,243	3,785	4,786	5,543
Accountant General	1,208	1,102	903	1,984	320
Inspector General of Prisons . . .	277	436	2,008	1,073	1,205
" " Police . . .	2,223	1,849	1,710	2,263	2,534
" " Civil Hospitals . .	360	218	262	178	317
TOTAL .	42,157	38,488	45,206	68,609	73,413

The expenditure on the Lieutenant-Governor's tours not included.

9. The above figures are exclusive of the expenditure on the Hill Tours of His Honour the Lieutenant-Governor and Staff; and as they are extracted from a return furnished to the Finance Committee by the Accountant General, North-Western Provinces, they are also presumably exclusive of the charges incurred in the Public Works Department.

Request for information by the Finance Committee.

10. In their letter No. 108, dated May 31st, 1886, the Finance Committee requested the Government of the North-Western Provinces to furnish them with statements of the smallest establishments, by the aid of which the business of Government could, without loss of efficiency, be carried on on the Hills, and of the savings, if any, which could be effected by a reduction in the number of officers taken to the Hills, and also to favour them with their opinion as to the public advantages resulting from the annual movement to the Hills of the Heads of Departments, who are ordered to accompany the Government.

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Section I.—The Naini Tal Hill Allowance Code.

11. The reply of the Government of the North-Western Provinces is contained in Mr. Smeaton's letter of August 14th, 1886, which stated the aggregate cost of the move to and from the Hills at R68,300(*a*) in the year 1885, besides R9,900(*b*) on account of the travelling expenses, &c., of the small establishments brought with them by those Heads of Departments who accompanied the Government to the Hills; and gave a list of the Heads of Departments(*c*) who are permitted to come to Naini Tal, under instructions annually issued, at their own expense and under certain conditions as to the period to be spent at that place between May 1st and October 15th. In regard to the possibility of reducing the establishments to be taken to the Hills, Mr. Smeaton stated that His Honour's views were that no such measure was feasible, the Secretariat Office of the North-Western Provinces being so constituted that any disintegration, such as the division into a headquarters and a tour office would involve, must result in great delay in the transaction of business and consequent detriment to the general administration. He pointed out that the Government of the North-Western Provinces has two headquarters in the plains, Allahabad and Lucknow, and that His Honour is frequently on tour in the cold weather, so that during the hot weather, when the reports of the several departments and the past year's general administration fall to be reviewed, it is essential that the Secretaries should be in close and personal communication with their offices, and that they could not attempt to carry on business at a distance from them. As respects the presence of Heads of Departments on the Hills with the Government, His Honour thought that while the resulting expenditure was trifling, the occasional presence of those officers at headquarters was to the advantage and convenience of the Government. In view, however, of the necessity for economy, His Honour was willing, Mr. Smeaton said, to take steps for the reduction of the existing scale of expenditure by at least R15,000 per annum, by the surrender of the travelling allowances of Secretaries and Under-Secretaries to and from Naini Tal, and by the revision of the allowances made to clerks, which seemed in some respects needlessly liberal.

Reply of the North-Western Provinces Government.

		R
(*a*)	General Secretariat	45,100
	Public Works Secretariat	10,700
	Secretariat Press	8,000
	Office rent	4,500
	TOTAL	68,300

		R
(*b*)	Board of Revenue	5,600
	Inspector General of Police	2,500
	" " Prisons	1,200
	" " Civil Hospitals	300
	Accountant General	300
	TOTAL	9,900

(*c*) The Commissioner of Excise.
The Sanitary Commissioner.
The Director of Public Instruction.
The Director of Agriculture and Commerce.
The Legal Remembrancer.

No detailed scheme yet received.

12. The members of the Finance Committee who visited Naini Tal on tour in August last, understood that this letter would be supplemented by a detailed scheme for carrying out the proposed revision of the Hill Allowance Rules. No further communication has, however, been received, notwithstanding several reminders. We proceed, therefore, to a consideration of the subject under the disadvantage of the absence of the detailed information, which we had hoped the further reply of the Government of the North-Western Provinces would have contained.

Details of expenditure in 1885-86.

13. We subjoin a detailed statement of the expenditure on the Hill Tour of the North-Western Provinces Government in 1885-86, the last year for which we have information, compiled from statements furnished by the Accountant General, which appear to have

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been prepared under a misapprehension of the exact nature of the information for which the Finance Committee had asked, and which may, therefore, be slightly incorrect in some respects :—

	Travelling Allowances.							Clerks' monthly Allowances.		Inferior Servants' monthly Allowances.	Extra Establishment, Office Rent, Carriage of Records.	Other Contingent Charges.	Total.
	Officers.		Clerks.		Families.	Inferior Servants.		Deputation.	House Rent.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	No.	Amount R	No.	Amount. R		No.	Amount. R						
Secretariat .	8	1,446	84	10,391	7,969	66	1,878	16,341	...	1,711	7,601	5,472	52,809
Branch Press .	...	...	7	778	180	86	3,249	3,074	...	957	...	2,446	10,684
Board of Revenue	...	...	7	1,095	945	31	1,162	...	1,467	221	475	178	5,543
Inspector General of Police .	1	174	7	683	789	14	267	...	...	133	450	39	2,535
Inspector General of Prisons .	...	...	3	552	238	3	42	...	320	14	31	8	1,205
Inspector General of Civil Hospitals .	...	...	1	140	...	2	70	...	70	11	23	3	317
Accountant General . .	1	133	1	94	...	3	90	3	...	...	...	...	320
	10	1,753	110	13,733	10,121	205	6,758	19,418	1,857	3,047	8,580	8,146	73,413

Total expenditure, including cost of move of Public Works Department Secretariat. Proportion to be saved by the proposals of the Government.

14. To the above sum about R10,700 should apparently be added on account of the cost of the move of the Public Works Secretariat (*vide* paragraph 11). The total cost of the Hill Tours of the Government of the North-Western Provinces and Oudh may, therefore, be stated at about R84,100 per annum. Deducting from this total the contingent expenditure of R16,700 per annum, there remains a sum of R67,400 per annum, which will be affected by changes in the rules, and from which the Government of the North-Western Provinces propose to make a deduction of R15,000, or of about 22 per cent.

A larger saving should be effected than the Government have proposed.

15. In the similar case of the movement of the Punjab Government to Simla, the Finance Committee (*vide* Section E, Chapter XIII, Vol. II of their Report) came to the conclusion that a saving was feasible of more than three-fifths of the existing rate of expenditure. We have not received sufficient information whereby to calculate the saving that can be effected in the Naini Tal case by the revision of the Hill Allowance Rules in the manner proposed in the Punjab case; but we have no doubt that it will much exceed 22 per cent., especially as the Government have already proposed to disallow the travelling allowances of the Secretaries and Under-Secretaries, and will presumably extend this rule to the few other superior officers who now draw travelling allowances for journeys to and from Naini Tal. Indeed, if Members of the Board of Revenue and other Heads of Departments, who are ordered to Naini Tal on the ground that their presence there is for the advantage and convenience of the Government, are not allowed to draw travelling allowance for their journeys there, it is difficult to see on what grounds other superior officers can be allowed to do so. The saving on this account would be R1,750 (column 3 of table in paragraph 13).

The travelling allowances of Secretaries and Under-Secretaries to be withdrawn.

Miscellaneous.

Section I.—The Naini Tal Hill Allowance Code.

The travelling allowances of the clerks.

16. Independently of the above savings, we recommend that the travelling allowances of the clerks be regulated by the ordinary rules, no account being taken of their families. The reasons for this recommendation will be found in Section A, Chapter XIII, Vol. II of the Finance Committee's Report, which treats of the move of the Secretariat Establishments of the Government of India to and from Simla, and need not be repeated here. We may, however, point out that the distance from Allahabad to Naini Tal is so much smaller than that from Calcutta to Simla, that the application of the same measure to the clerks of the North-Western Provinces Government as to those of the Government of India will still leave the former in a comparatively advantageous position; and we may add that if the refusal to make any allowance for the conveyance of their families should be held to bear hardly on them, the Government of the North-Western Provinces can at any time apply a suitable and complete remedy by undertaking such a reorganisation of its Secretariat system as will enable it to carry on work at Naini Tal by the aid of a tour office only. The Punjab Government does this at Simla; the Bengal Government at Darjeeling; the Bombay Government at Poona; and the Madras Government, at least to some extent, at Ootacamund. There can therefore, we submit, be no insuperable obstacle to the North-Western Provinces Government doing so at Naini Tal. If it should determine to do so, it should be possible to arrange that the same clerks should not be taken to the Hills every year, unless, as would frequently be the case, they preferred to go. The turn, then, of those who did not wish to go, would probably not come round oftener than once every three or four years, and none of them would be in a worse position in respect of separation from home and family, than the great majority of Indian public servants, who are always liable to be called on to proceed on tour. Under suitable arrangements,—that is, such as we suggest and as seem to us easy to make,—we consider that there would be no hardship in the disallowance of the provision for the travelling of clerks' families which we recommend. Column 6 of the table in paragraph 13 shows that the cost of the journeys of the families of officers and clerks amounted in 1885-86 to about R10,000; the whole of which might accordingly be saved.

The travelling allowances of inferior servants.

17. There is also scope for reduction, we think, both in the numbers of the inferior servants taken to Naini Tal and in the rates of travelling allowance granted to them. Of the 119 (excluding the Branch Press Establishment) taken in 1885-86, there were 8 of the 5th class on R10 and upwards, and 111 of the 6th class on less than R10. Of these 66 belonged to the Civil Secretariats, 31 to the Board of Revenue, and 14 to the Inspector General of Police. We cannot but think that a much smaller number of inferior servants should suffice for the conduct on the Hills of the business of the Civil Secretariats and of the Board of Revenue. The travelling allowances granted to these servants are lump sums of R17 and 14 each way according to class. The rail fare of a servant of this class would be R5-9-3 from Allahabad to Kathgodam. R7 would, therefore, be an ample allowance to cover all expenses from Allahabad to Naini Tal, as a peon would of course walk up and down the Ghât; and there should, therefore, be a saving of about R1,700 per annum [$(111 \times 14) + (8 \times 20) = 1,714$] in the travelling allowances of the inferior servants, even supposing the large numbers above shown still to be taken up. Those numbers might, however, perhaps be decreased by half, in which case the saving might be stated at R2,400 per annum or thereabouts.

Miscellaneous.

Section I.—The Naini Tal Hill Allowance Code.

The rates of travelling allowance to be revised with reference to the opening of the Railway to Kathgodam.

18. The above calculation as to the cost of the journeys of the inferior servants takes into account the saving due to the opening of the Railway to Kathgodam. For the same reason a reduction should be made in the travelling allowances of the clerks. Assuming, in the absence of particulars of their rates of pay, that they are all entitled to double second class fare by rail and to R10 per journey up or down the Ghât, they would receive R78-8-0 each for the double journey. The cost of the journey of the 110 clerks taken up and down in 1885-86 appears to have been R13,733 (column 5 of table in paragraph 13). At R78-8-0 apiece the journeys of these 110 clerks would have cost no more than R8,635. There would, therefore, be a saving of R5,000 annually by the adoption of that rate which is certainly not less than what the ordinary rules would warrant.

Deputation and other allowances to clerks.

19. The deputation and education allowances made to the clerks of the Secretariat and Press Establishments appear to us unnecessarily high. We recommend the adoption in the Naini Tal rules of the rule which the Finance Committee has already recommended in similar cases, namely, that a single allowance be granted at the rate prescribed by Section 31 of the Civil Travelling Allowance Code, that is, at about three-tenths of salary, but limited to a maximum of R50 and to a minimum of R15 per mensem, and not subject to the restriction contained in Section 30 of the Code. That is to say, that clerks taken on tour to the Hills should draw their allowances continuously while halting, and should not cease to draw them at the end of ten days. Whatever may be the scale of Hill allowance prescribed for the clerks attached to the Secretariat and Government Press,

The grant of house rent to be discontinued.

we recommend its extension to the clerks who accompany Heads of Departments to the Hills, who should thereupon cease to receive house rent. We can see no reason for any distinction between the two classes of clerks. We have not the materials for the calculation of the saving which would be secured by our proposal in this paragraph. As regards Secretariat clerks, it would affect materially only those whose pay exceeded R150, the number of whom is probably small.

Deputation allowances to inferior servants.

20. In Section A of Chapter XIII, Vol. II of their Report, the Finance Committee did not propose to interfere with the allowances granted to inferior servants of the Government of India during residence at Simla. Their case is, however, very different from that of natives of the North-Western Provinces taken to Naini Tal, whose position is similar to that of the inferior servants taken by the Punjab Government to Simla (*vide* paragraph 15 of Section E of Chapter XIII, Vol. II of the Report). We think, as the Finance Committee recommended in the Punjab case, that it will suffice if inferior servants taken from Allahabad to Naini Tal draw the ordinary daily allowances of one or two annas, according to their rates of pay, continuously during their stay at Naini Tal.

Savings by reduction of deputation allowances.

21. The deputation and special Hill allowances paid in 1885-86 to the 119 inferior servants (other than those employed in the Press) during their residence at Naini Tal amounted to R2,090. Taking 8 as entitled to the two-annas rate and 111 as entitled to the one-anna rate, their total receipts during a stay of six months would have been about R1,450 at the rates we recommend. There would thus be a saving under this head of about R600 per annum.

Miscellaneous.

Section I.—The Naini Tal Hill Allowance Code.

Summary.

22. We append a summary of our recommendations and of the savings to which we consider they will lead :—

Proposed alterations in the Naini Tal Hill Allowance Code.

Item.	Probable saving per annum.
	R
1. The travelling allowances of Secretaries and other superior officers to be disallowed (*vide* paragraph 15) . . .	1,750
2. The grant of travelling allowances to the families of officers to be discontinued (*vide* paragraph 16)	10,000
3. The numbers of inferior servants taken to the Hills, and the rates of travelling allowance granted them, to be reduced (*vide* paragraph 17)	2,400
4. The rates of travelling allowance of clerks to be revised (*vide* paragraph 18)	5,000
5. Revision (*vide* paragraphs 19 to 21) of the rates of deputation allowance granted—	
To clerks	Not estimated.
To inferior servants	600
TOTAL .	19,750

These savings are calculated on the cost, excluding the Public Works charges of R10,700 mentioned in paragraph 14. Taking about the same rate of saving on that expenditure also, the whole saving should be about R23,500.

The 8th March 1887.

SECTION J.—COMPENSATION FOR DEARNESS OF FOOD IN CIVIL DEPARTMENTS.

Compensation rates in Bombay Presidency, Resolution, Bombay Government, 12th December 1863.

1. The first mention of the grant of compensation for dearness of food to persons serving in the Civil Departments, that we have found in the papers sent us, is in the Financial Proceedings of February 1864. The Bombay Government, in its Resolution of 12th December 1863, sanctioned compensation, when the staple food of the country was below 10 seers of 80 tolas to the rupee, to all Government servants drawing R200 and under, at rates varying from 5 per cent. on salary, where salary was between R200 and R111, to 25 per cent. where it was R17 and under. The Government of India, 5th February 1864, in commenting on this, declined to cancel the order (which was estimated to cost over four lakhs of rupees per annum), but directed a revision of salaries with a view to meeting increased pay by a reduction in numbers.

Extension to Central India.

2. By its Resolution of 10th December 1864, the Government of India extended this indulgence to all establishments in the Central India Agency, at and to the south of Goona and Nimach, but ordered that these establishments should be subjected to a careful revision, in order that the additional cost might, as far as possible, be met by a reduction in the number.

Extension to English clerks in Central Provinces.

3. In April 1867 the grant of compensation for dearness of food was first extended to the Central Provinces. In its Resolutions Nos. 1975, 1325, and 246, Public Works Department, dated respectively the 18th of April, and 8th and 12th of July 1867, the Government of India sanctioned the grant of grain compensation, at the rate of 25 per cent. of their pay, to the English clerks in certain of the Public Offices in receipt of R75 and less pay per mensem, and of 20 per cent. to those on pay exceeding R75 but not exceeding R100 per mensem. The case of vernacular clerks had been met by a revision of the scale of pay applicable to them. This grant was based on the dearness of food prevailing in 1866, but no rate was fixed such that on the price of wheat or any standard article of food falling below it the grant of compensation should be discontinued. In its Resolution No. 1908, dated the 9th August 1867, the Government of India directed the immediate discontinuance of the grant of grain compensation, except in the districts of Nimar and Sironcha, on the ground of the considerable fall in the price of wheat in May 1867 as compared with that ruling in the first three quarters of 1866, with reference to which the grant of compensation had been conceded. The Chief Commissioner in October 1867 reported that he had discontinued the grant of compensatory extra allowances in districts where the price of wheat had fallen below 12 seers for the rupee, and this action was approved by the Government of India. A rise in price, however, shortly followed, and in its Resolution No. 3495, dated the 17th December 1868, the Government of India authorised the grant of compensation on the scale sanctioned in the early part of 1867 to English clerks, serving on R100 a month or less pay, in Civil Offices in the Central Provinces, while wheat continued dearer at their stations than 12 seers per rupee.

Discontinued except in Nimar and Sironcha.

Again extended.

Special allowances to Bombay High Court Establishment.

4. On the 30th June 1869, on a representation from the Bombay Government that the pay of certain clerks and karkuns in the High Court was, under the revision of salaries,

mentioned in para. 1, less than the emoluments, including grain compensation, which they used to receive before the revision, the Government of India sanctioned the grant to them of the difference, till they were provided with situations whose emoluments were equal in value to those which they had lost.

Thar and Parkar Police. Compensation confined to salaries of R16 and under.

5. On the 18th December 1869, the Government of India objected to the grant of compensation (sanctioned by the Bombay Government) to the Thar and Parkar Police, on the ground that their pay had been revised in June 1868, and rates had been fixed higher than the former pay, including grain batta; and refused to allow the compensation to continue beyond the 31st January 1870. In paragraph 7 of the Resolution the general principle is laid down that compensation of this class should be confined to persons drawing salaries of R16 and under, or of R25 if out of the salary they have to keep up a horse or a camel.

General rules of March 1870 as to compensation. Extension to North-Western-Provinces, Central Provinces, and Rajputana.

6. The Resolution of 22nd March 1870 was elicited by two references, one from the Government of Bombay and one from the Agent to the Governor-General in Central India. It was ruled that where the pay of establishments in Bombay had been revised, no further grain compensation could be allowed without the special orders of the Government of India: where it had not been revised, the orders of 5th February 1864 were still in force. With regard to Central India, the revision of establishments ordered in the Resolution of 10th December 1864 had not been effected: the Agent to the Governor-General was directed to do this immediately, and meanwhile the orders of 10th December 1864 were to remain in force. The restriction laid down in paragraph 7 of the Resolution of 18th December 1869 was therefore not enforced in these cases. The principle of grain compensation was extended to the North-Western Provinces, Central Provinces, and Rajputana, with the restriction above mentioned to salaries of R16 or R25 and under; and the compensation was to be calculated thus: Where the common staple food of the people of the district was dearer than R1 for 12 seers, Government servants were to get R1 per month, provided that no one should get less than R6 per mensem in the whole: where it was dearer than R1 for 10 seers, the allowance was to be R1-8, and the minimum pay to be R6-8.

Further explanation of general rule.

7. In the Resolution of 30th April 1870, it was further explained that these allowances were not to be always given as a matter of course, but at the discretion of the Local Governments, and that the calculation was to be based on the price of the cheapest grain of any kind commonly used as food by the people.

Resolution, 21st June 1870. Extension to peons in Kutch.

8. By the Resolution of 21st June 1870, the grant of the allowances laid down in the two Resolutions above quoted was extended to peons in the Kutch Agency.

Extension to Hospital Assistant, Muscat.

9. In a letter, No. 1688 G., dated the 11th August 1874, to the address of the Political Resident in the Persian Gulf, the Government of India in the Foreign Department sanctioned the grant of grain compensation to the Hospital Assistant attached to the Agency of Muscat. The Government of India declined to sanction a fixed sum monthly irrespective of the ruling price of provisions, and directed that the allowance should be fixed monthly with reference to the prevailing price of provisions. The allowance actually given is the difference between the price of the ration prescribed for native troops in Bengal at the current market rate and at a fixed Government rate.

Miscellaneous.

Section J.—Compensation for dearness of food in Civil Departments.

Extension to Madras, Mysore, and Bombay.

10. In consequence of representations made from Madras, Mysore, and Bombay in the great Southern Famine of 1876, the Resolution of 19th December 1876 empowered the Governments of Madras and Bombay and the Chief Commissioner of Mysore and Coorg to give compensation on the scale laid down on 22nd March 1870, reporting such cases to the Government of India; this concession included specifically the Post and Telegraph Departments. The submission of reports in such cases was discontinued by the orders of 12th October 1877.

Extension to Berar, Survey Department, Thuggee and Dacoity Department.

11. The grant of compensation on the scale laid down in the Resolution of the 22nd March 1870 was subsequently still further extended to Government servants in Berar, in the Survey Department, and in the Thuggee and Dacoity Department of the Hyderabad (Deccan) and Baroda Agencies, by the orders of the Government of India, Nos. 3984, 3592, 222B. F. and 220G. F., dated, respectively, the 30th October 1877, the 31st October 1879, the 4th April 1878, and the 5th June 1880.

Rajkot Saluting Battery.

12. The Government of India in the Foreign Department fixed, on the 2nd January 1885, the establishment (1 tindal and 6 lascars) necessary for working the two saluting guns at Rajkot, and sanctioned for them "grain compensation at rates to be decided monthly by the Political Agent, Kattywar."

Hospital Assistants in civil medical employ, Bombay Presidency.

13. In October 1884 the Surgeon-General with the Government of Bombay submitted for orders correspondence with the Accountant General regarding the continuance to Hospital Assistants in civil employ of (*a*) grain compensation, and (*b*) sweetmeat money, which Hospital Assistants of all kinds had hitherto enjoyed but to which the Accountant General had taken objection; the Bombay Government (12th December 1884) ruled that they should continue to enjoy (*a*) but not (*b*), as it was not authorised in the Civil Department. There was a third question about hutting money, which need not be discussed here.

General question raised, and referred to Finance Committee.

14. In January 1886, the Bombay Government applied for grain compensation to the Money Tester in the Kutch Agency Treasury, but withdrew the application on finding he was not classed as a menial. The Government of India, replying to this on the 27th September 1886, enquired why it was necessary to pay any grain compensation in the Bombay Presidency at the present state of prices, and desired the Finance Committee to enquire into the matter.

Local Allowances not specifically granted, as compensation for dearness of grain are not noticed here.

15. We have not thought it necessary to refer in this Note to the local allowances granted to men of the Naga Hills Frontier Police force and to employés in Assam and Burma, nor to local allowances generally, or allowances to clerical and other establishments employed in Baluchistan, which are more of the nature of local allowances given for general reasons than as compensation for the dearness merely of the necessary articles of food. Nor has reference been made to cases of the issue of free rations or of the grant of compensation in lieu of such rations. The note is confined solely to the grant of compensation for the high cost, not of living generally, but of the common and necessary articles of food.

Governor's Band in Madras.

16. The only class of civilians to whom we have found that compensation is granted, and who have not been mentioned in the previous paragraphs, are the Members of the Governor's Band in Madras, who receive compensation for dearness of provisions at the rates ruling in the Military Department. The orders under which this

compensation is allowed are not known. The rates at which it is paid are presumably those of paragraph 217 of the Army Regulations, India, Vol. I, Part II, Native Troops, Pay and Non-effective Pay (for the scale see entry 18 in paragraph 17).

17. In the following statement are compared the rates of grain compensation authorised in the several Provinces of India, the persons to whom these rates may be given, the circumstances under which they may be given, and the actual expenditure on this account in 1885-86:—

Province.	GRAIN COMPENSATION ADMISSIBLE.			Expenditure in 1885-86.
	To whom.	When.	At what rate.	
				R
1 Central India Agency.	All establishments at and to the south of Goona and Nimach.	Whenever the price of the staple food of the country is higher than 10 seers for the rupee.	Varying from 5 °/₀ on salary where salary is between R200 and R111 to 25 °/° where it is R17 and under.	*Nil.*
2 Bombay .	Members on pay not exceeding R200 of establishments the scale of pay of which has not been revised since 1863.	Ditto ditto .	Ditto ditto .	*Nil.*
3 Ditto .	Establishment of the Rajkot Saluting Battery.	At the discretion of the Political Agent, Kattywar.	To be decided monthly by the Political Agent, Kattywar.(a)	(b)
4 Ditto .	Hospital Assistants in Civil Medical employ.	Whenever the price of rations on the scale laid down for Native Troops in Bengal exceeds R3-8 per mensem.	The difference between the price of rations at R3-8 per mensem and at the current market rates.	1,413
5 Ditto .	An Assistant bookbinder in the High Court.	So long as his present pay is lower than the emoluments, including grain batta, which he drew before its revision.	At present R1-4 per mensem	(b)
6 Ditto .	All Government servants including peons in the Kutch Agency drawing pay not more than R16 per mensem, or, if thereout a horse or camel must be maintained, R25 per mensem.	When the price of the cheapest grain commonly used is— (1) higher than 10 seers the rupee. (2) higher than 12 but not higher than 10 seers the rupee.	R1-8 with a minimum pay of R6-8. R1 with a minimum pay of R6.	(b)
7 Berar . .	Ditto ditto .	Ditto ditto .	Ditto ditto .	345
8 Hyderabad (Deccan), Thuggee Department.	Ditto ditto .	Ditto ditto .	Ditto ditto .	187
9 Baroda, Thuggee Department.	Ditto ditto .	Ditto ditto .	Ditto ditto .	88
10 Survey Department.	Ditto ditto .	Ditto ditto .	Ditto ditto .	1,476
11 Rajputana .	Ditto ditto .	Ditto ditto .	Ditto ditto .	*Nil.*
12 North-Western Provinces.	Ditto ditto .	Ditto ditto .	Ditto ditto .	*Nil.*
13 Madras . .	Ditto ditto .	Ditto ditto .	Ditto ditto .	*Nil.*
14 Mysore . .	Ditto ditto .	Ditto ditto .	Ditto ditto .	*Nil.*
15 Central Provinces.	Ditto ditto .	Ditto ditto .	Ditto ditto .	*Nil.*
16 Ditto .	English clerks in all Civil offices.	When the price of wheat at their stations is higher than 12 seers the rupee.	To clerks on R75 and less pay—25 °/₀ of pay. To clerks on more than R75 but not more than R100—20 °/₀ of pay.	*Nil.* *Nil.*
17 Muscat . .	Hospital Assistant attached to the Muscat Agency.	At the discretion of the Political Resident in the Persian Gulf.	To be decided monthly by the Political Resident in the Persian Gulf.	33
18 Madras .	Members of the Governor's Band.	When the price of country rice of the cheapest sort is higher than $30\frac{15}{16}$ seers per rupee.	If at Secunderabad and the Central Provinces, the difference between the price of $2\frac{1}{16}$ seers of rice per diem at $30\frac{15}{16}$ seers the rupee and at the current market rate. At other stations in Madras half the above rates.	214
			TOTAL	4,096(c)

(a) The compensation paid in 1885-86 was at rates varying from R1-9-11 to 0-11-4 per mensem.
(b) The amount paid on these accounts in 1885-86 is R340.
(c) Including the above item of R340.

Miscellaneous.

Section J.—Compensation for dearness of food in Civil Departments.

18. We proceed now to make our recommendations as to how each of these cases should be treated in future.

Suggestions on the different cases.

19. *Items 4 and 17.*—Grain compensation is not allowed to Hospital Assistants in Civil Medical employ, except in the Bombay Presidency and in the Muscat Political Agency. We doubt whether the Bombay Government was acting within its powers in sanctioning grain compensation to the whole body of Civil Hospital Assistants. The hands of a Local Government in the matter of the pay of Hospital Assistants are somewhat tied by the Resolution of the Government of India in the Home Department, No. 16, dated 9th January 1878. Paragraph 5 of that Resolution allows a Local Government to grant a special allowance for a particular charge on the ground (among others) of the dearness of provisions in the place where that charge is situated, but it does not warrant the grant of an allowance to the whole body of Hospital Assistants on this account irrespective of the charges they hold. The reorganisation of the Subordinate Medical Service places this class of officials beyond the scope of the orders of 1863 referred to in paragraph 1. The allowance was given by the Bombay Government on the grounds that it had always been drawn hitherto and that it was admissible to Medical Subordinates in Military employ; but as the allowance is not recognised in the orders reorganising the Subordinate Medical Service, the extension to Medical Subordinates in Civil employ of the rule prevailing in the Military Department, or its continuance after the reorganisation, would appear to be contrary to the orders of the Government of India. It is not granted in any other Province; and it is inconvenient and a source of discontent that a privilege should be enjoyed by the members of a class in one Province which the members of the same class do not enjoy in other Provinces.

Civil Hospital Assistants.

20. *Items 1 and 2.*—We also think the time has come when the order of 1864 should be definitely cancelled in regard to the Central India Agency and Bombay; no compensation being now given under those orders, nobody will suffer.

Central India and Bombay.

21. *Item 3.*—We also recommend that the rule for the establishment of the Rajkot Saluting Battery should be made to conform to the rule for the Kutch Agency, and should not depend on the discretion of the Political Agent.

22. *Items 6 to 15.*—With regard to the next group of cases, perhaps it is not worth while to alter the rules, but there seems to be something wrong about the application of a principle under which what is meant to be granted in dear years is also granted in a year so generally cheap as 1885-86.

23. *Item 16.*—The grant of compensation to English clerks in the Central Provinces should, we think, be abolished; unless the circumstances are very exceptional, the rules of 1870 should apply and compensation should be confined to persons serving on low pay and in the grade of menials.

24. *Item 18.*—The members of the Governor's Band, Madras, are Portuguese by origin, and are not really Military, being enlisted only for the purpose of joining this band. Under this colourable pretext their pay is drawn in two portions, partly in the Military estimates and partly in the Civil; they get allowances for their wives and children at R3-8 and R2-8 per mensem respectively, and the families get compensation for the dearness of food, as well as the men, just as if they were sepoys. We think all this should be stopped; the men should get a fixed pay as musicians, which should be shewn in the Civil estimates, and the pretence of their being Military men, enjoying Military privileges, should be abandoned.

The 7th March 1887.

SECTION K.—REORGANISATION OF THE TELEGRAPH DEPARTMENT.

Reference to Finance Committee.

This question was referred by the Government of India, by the direction of the Secretary of State, to the Finance Committee in order that they might give an opinion whether "the circumstances of the Department are such that relief is imperative in spite of the necessity of reductions in public expenditure." The file reached the Committee on the 10th November, but it was not possible for them to study it and come to any conclusion with regard to it, before the time fixed for their dissolution arrived. The case has therefore fallen to us to note on.

Grievance of the Department.

2. The grievance of the Department consists in this, that nearly half the men came out in four consecutive years, 1868 to 1871. Consequently all but the first few in these blocked years cannot rise to the highest posts before they are superannuated, and many must continue to the last in charge of sub-divisions—posts which should properly be filled by young men. This leads to discontent and inefficiency. For this grievance the real remedy is to find important posts worthy of the capacity and experience of the men, and this apparently is impossible.

The only remedies that are suggested as possible are—

(1) to give pensions freely,

(2) to increase salaries.

Secretary of State's Despatch.

3. The Secretary of State agrees to give 10 special pensions of R6,000 to those who have served 20 years or more, but refuses to give pensions to men of only 15 years' service. This offer therefore does not touch the men of the blocked years except by removing some of their seniors from over their heads. As to (2), the Secretary of State is prepared to sanction a scale which considerably increases the rates of salary and the number in the higher grades of pay, but which, in the Government of India's opinion, would not remove the grievance, as it would benefit the men senior to the blocked years who have not suffered and would do very little good to the blocked years.

Proposals of the Government of India.

4. The Government of India, on the other hand, would adopt two other measures besides giving extra pensions: first, it would raise the personal allowances to a maximum of R1,000; and secondly, it would reorganise the Department, permanently, adopting the grades and salaries approved by the Secretary of State, but instead of fixed numbers in each grade the numbers should be fluctuating, men rising from grade to grade by efflux of time, after five years' service, independently of the occurrence of vacancies in the grade above them.

Present rates sufficient.

5. We may say at once that we do not think the rates of salary in the Department are too low. Putting aside the eight chief officers, the present staff is—

Telegraph Department.

		R
8 at		1,000 (on an average.)
12 at		800
8 at		700
31 at		600
9 at		500
25 under		500
93	average	600

Miscellaneous.

Section K.—Reorganisation of the Telegraph Department.

Comparison with Police Department;

6. If this is compared with the organisation of the Police, say in Bengal, we find there a rate of salary which is lower than that of the Telegraph Department, and which yet the Finance Committee thought too high and have proposed to lower. The figures are as follows:—

Bengal Police.

Present scale.		Proposed scale.	
	R		R
7 at	1,000	4 at	1,000
7 at	800	6 at	800
12 at	700	10 at	700
11 at	600	13 at	600
13 at	500	16 at	500
36 below	500	38 below	500
86 average	537	87 average	500

The case would have been stronger if the comparison had been made with the North-Western Provinces, where there is no R1,000 grade at all.

or with Public Works Dept.

7. The officers of the Telegraph Department are therefore better off than officers in the Police Department generally; and yet it can hardly be said that their work is more arduous or more responsible, and they are probably very little exposed to temptations to dishonesty. The same conclusion would be reached if the salaries and work in the Telegraph Department are compared with those in the Public Works Department in which no Executive Engineer rises above R950, except that when further promotion is withheld, additional allowances of R50 up to a maximum of R1,050 may be given after terms of approved service in the higher grades. Our conclusion is therefore that whatever is done for the officers of the blocked years, the remedy should not be to reorganise the Department or permanently to alter the scale of salaries, but should be strictly personal to the men who have suffered.

Government of India's scheme expensive

8. The scheme recommended by the Government of India would be a very expensive one. It would lead to 32 men out of 82 in 1896 and out of 79 in 1897, drawing pay at the rate of R1,000 a month, besides the 8 chief officers who draw pay at higher rates. Not only do such salaries seem to us disproportioned to the work done by these officers, and to any reasonable expectations they may have formed, but the scheme would defeat the great object of inducing the men of the blocked years to retire, as no one would take pension when he had a prospect of rising to such emoluments. We could not have advised the acceptance of this scheme, even if the financial condition of the country had been as prosperous as it is the reverse.

Mr. Cappel's scheme.

9. Mr. Cappel's Note of the 31st August 1886 seems to us to contain the only scheme of relief which we could recommend the Government of India to accept. It is purely temporary, as it meets the difficulty by personal allowances to the men whose promotion is blocked—not by a permanent increase to rates of salary and to numbers in the higher grades; the expense does not seem to be extravagant; and it would apparently have the effect of reducing the superfluous numbers in the crowded years.

Miscellaneous.

Section K.—Reorganisation of the Telegraph Department.

Compromise as to pensions.

10. The Secretary of State has sanctioned the grant of ten pensions of R1,000 extra, or say R6,000, to men above 20 years' service, but declined to give them to men of 15 years' service and under 20. Mr. Cappel proposes a compromise, by which pensions of R4,000 should be given to men of 18 years and over. All the officers in the first three grades, 28 in number, would be capable of taking these pensions.

Moderate extension of the system of personal allowance.

11. He also proposes that whereas personal allowances are now given, so that men on completing 15 years' service receive R600, and on completing 20 years R700, those figures should be raised to R700 and R800 respectively. This suggestion, so long as it is confined to the men enlisted in the years 1868 to 1872, might, we think, be accepted. In the years 1873 to 1877 inclusive, not a single recruitment took place, so that the recruits of 1878 can hardly have suffered from the block above them, and at any rate no provision for alleviating their position is necessary till it is proved that they have suffered. If there was any reasonable prospect that the men of 1868–72 would rise in due course to the higher grades, we should not recommend altering the present rule; but under present circumstances many men in the Department can never hope to rise above R700, which is certainly discouraging. If R800 be substituted for R700, they will be as well off as Police Officers in the North-Western Provinces—better, indeed, since their reaching the R800 figure will depend only on efflux of time, and not on the occurrence of vacancies.

Financial effects.

12. We have attempted to work out the financial effect of Mr. Cappel's proposal, applying it only to the men recruited in the years 1868–72.

Cost of present establishment.

13. The cost of the present establishment is as under, excluding the eight higher appointments:—

		R
8 on	1,000 (mean pay)	8,000
12 on	800	9,600
8 on	700	5,600
31 on	600	18,600
9 on	500	4,500
25 under	500	9,550
93		55,850 per mensem.

Cost of proposed scheme for present year.

14. If 10 officers retire on special pensions, 3 in the higher grades and 7 in the blocked years, and if officers of 20 years' service are given R800 and those of 15 years' service R700 a month, the Department will approximately stand as follows:—

		R
8 on	1,000	8,000
12 on	800	9,600
29 on	700	20,300
6 on	600	3,600
5 on	500	2,500
23 under	500	9,175
		53,175

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The cost of the 10 pensions would be—

		R
3 on	6,000	18,000
7 on	4,000	28,000
		46,000 per annum.
		or 3,833 per mensem.

For future years.

15. Allowing for casualties, the Department in the next few years will probably stand as under :—

	1888.	R
8 on	1,000	8,000
12 on	800	9,600
32 on	700	22,400
6 on	600	3,600
5 on	500	2,500
19 under	500	7,850
82		53,950

	1889.	R
8 on	1,000	8,000
12 on	800	9,600
29 on	700	20,300
6 on	600	3,600
9 on	500	4,500
15 under	500	6,325
79		52,325

	1890.	R
8 on	1,000	8,000
14 on	800	11,200
25 on	700	17,500
6 on	600	3,600
14 on	500	7,000
9 under	500	3,700
76		51,000

	1893.	R
8 on	1,000	8,000
34 on	800	27,200
2 on	600	1,200
18 on	500	9,000
5 under	500	2,225
67		47,625

	1891.	R
8 on	1,000	8,000
28 on	800	22,400
9 on	700	6,300
6 on	600	3,600
17 on	500	8,500
6 under	500	2,425
74		51,225

	1894.	R
8 on	1,000	8,000
30 on	800	24,000
2 on	600	1,200
19 on	500	9,500
4 under	500	1,850
63		44,550

	1892.	R
8 on	1,000	8,000
33 on	800	26,400
3 on	700	2,100
3 on	600	1,800
17 on	500	8,500
6 under	500	2,575
70		49,375

	1895.	R
8 on	1,000	8,000
26 on	800	20,800
2 on	600	1,200
21 on	500	10,500
2 under	500	950
59		41,450

	1896.	R
8 on	1,000	8,000
22 on	800	17,600
6 on	600	3,600
17 on	500	8,500
53		37,700

Miscellaneous.

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Comparison with cost of scheme of Government of India.

16. Taking the new recruits according to the Government of India scale, the cost of Mr. Cappel's scheme (applied only to the men of 1868-72) is compared below with that of the Government of India :—

	Government of India's proposals cost.			Mr. Cappel's proposals cost.				Saving per mensem.	Number of Staff. Mr. Cappel's Scheme.(a)		
	Old Establishment.	New Establishment.	Total.	Old Establishment.	New Establishment	Special Pensions.	Total.		Old.	New.	Total.
	R	R	R	R	R	R	R	R			
1887 .	61,265	600	61,865	53,175	600	3,833	57,608	4,257	83	2	85
1888 .	61,150	1,200	62,350	53,950	1,200	3,833	58,983	3,367	82	4	86
1889 .	61,500	1,800	63,300	52,325	1,800	3,833	57,958	5,342	79	6	85
1890 .	61,225	2,400	63,625	51,000	2,400	3,833	57,233	6,392	76	8	84
1891 .	61,900	3,000	64,900	51,225	3,000	3,833	58,058	6,842	74	10	84
1892 .	60,900	3,800	64,700	49,375	3,800	3,833	57,008	7,692	70	12	82
1893 .	57,650	4,600	62,250	47,625	4,600	3,833	56,058	6,192	67	14	81
1894 .	56,675	5,400	62,075	44,550	5,400	3,833	53,783	8,292	63	16	79
1895 .	53,300	6,200	59,500	41,450	6,200	3,833	51,483	8,017	59	18	77
1896 .	52,850	6,650	59,500	37,700	6,650	3,833	48,183	11,317	53	20	73

(a) Excluding 8 superior officers.

State of the Department when the blocked years are cleared off.

17. It must be borne in mind that when the blocked years are cleared away, which operation will be completed by 1903, promotion will become very rapid, and it is calculated that the junior officer now in the Department, Mr. Grimes, will in the ordinary course of things reach the R800 grade in the year 1903, or before he has completed 18 years' service. This leads to the suggestion that the Government of India should recoup itself for its liberality to the men of 1868-72 by lowering the salaries of the higher grades for the men of 1878 and onwards, or at any rate for the men who may be recruited subsequent to the issue of orders to this effect. But the condition of the Department may have so greatly altered in fifteen years' time that it seems almost unnecessary to look so far ahead. Under any circumstances we consider that no pledges should be made in regard to the officers recruited subsequent to 1872.

The 27th January 1887.

Government of India Central Printing Office.—No. 99 F. C.—4-5-87.—500.